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PUBLIC ACCOUNTS

Government
Publications

of

CANADA

for the

FISCAL YEAR ENDED MARCH 31

1948



and

REPORT OF THE AUDITOR GENERAL

OTTAWA
EDMOND CLOUTIER, C.M.G., B.A., L.Ph.,
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
CONTROLLER OF STATIONERY
1949

PUBLIC ACCOUNTS



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1848

and

REPORT OF THE
AUDITOR GENERAL

PRINTED BY THE
GOVERNMENT OF CANADA
OTTAWA

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STATEMENT OF THE PUBLIC ACCOUNTS

*To His Excellency Field Marshal the Right Honourable Viscount Alexander of Tunis,
K.G., G.C.B., G.C.M.G., C.S.I., D.S.O., M.C., LL.D., A.D.C., Governor General
and Commander-in-Chief of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Public Accounts of Canada for the Fiscal Year ended March 31, 1948.

All of which is respectfully submitted.

D. C. ABBOTT,
Minister of Finance.

OTTAWA, December 1, 1948.

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REPORT OF THE AUDITOR GENERAL

PUBLIC ACCOUNTS

Introduction

ANALYSIS OF THE PUBLIC ACCOUNTS

OTTAWA, December 1, 1948.

The Honourable D. C. ABBOTT,
Minister of Finance,
Ottawa, Canada.

Sir:

In accordance with Section 38 of the Consolidated Revenue and Audit Act, 1931, I have the honour to submit herewith the Public Accounts of the Government of Canada for the fiscal year ended March 31, 1948. These accounts are arranged in three sections as follows:

Part I—The Government's Balance Sheet as at March 31, 1948, and Statement of Revenue and Expenditure for the year ended on that date, together with various supporting schedules, statistical tables and appendices.

Part II—Details of Revenue and Expenditure and Balance Sheet transactions, by Departments.

Part III—Statement of Government Assistance to Railways.

The Auditor General's Report to the House of Commons on his examination of Government accounts for the year is also appended to the present volume.

INTRODUCTORY ANALYSIS

Following the practice of former years this introduction will endeavour to summarize the Government's financial transactions for the fiscal year 1947-48 in such a way as to assist the reader to grasp the significance of the voluminous details to be found in Parts I and II of this report.

The following pages present, with comments upon the more significant aspects of each item:

1. A brief summary of the highlights of Governmental financial operations during the year.
2. A summary of the 1947-48 revenue and expenditure statement.
3. An analysis of revenues.
4. An analysis of expenditures.
5. A summary of the Government's balance sheet position as at March 31, 1948, and a brief analysis of the changes that have taken place in the principal assets and liabilities during the year.
6. A summary of security issues and redemptions during the year.

1. HIGHLIGHTS OF GOVERNMENTAL FINANCIAL OPERATIONS DURING THE YEAR

The Government's accounts for the fiscal year ended March 31, 1948, reflect the largest budgetary surplus in the nation's history. Total revenues of the Government for the year amounted to \$2,871.7 millions, while total expenditures amounted to \$2,195.6 millions, resulting in a surplus of revenues over expenditures of \$676.1 millions. This compares with the previous all-time record surplus of \$373.6 millions accumulated during the fiscal year 1946-47.

The size of the 1947-48 surplus is a reflection, in part, of the unprecedented rate of economic activity which was taking place in Canada during this period, and may also be said to be directly attributable to the Government's announced budgetary policy calling for general economy in expenditures, the deferring of all construction projects of a less urgent nature, and the maintenance of tax rates at levels as high as is reasonably practicable in the circumstances, in order to produce a surplus that could be used to make the loans and advances that the Government is required to make, and also provide funds for the redemption of some of the huge governmental debt that was accumulated during the period of the war.

The manner in which the funds provided by the 1947-48 surplus were actually utilized can best be understood by taking an over-all view of the Government's financial operations for the year. The Government's financial operations are not confined merely to collecting revenues and making expenditures in the narrow accounting or budgetary sense of those terms. Very substantial amounts of cash are received and disbursed in other ways, and these receipts and disbursements must also be taken into account when considering the role of the financial operations of the Government in the nation's economy. The following table has been drawn up with a view to summarizing the various sources of cash funds made available to the Government during the fiscal year and the various ways in which these funds were disbursed.

TABLE I

SUMMARIZED STATEMENT SHOWING SOURCE AND APPLICATION OF CASH FUNDS
FOR THE YEAR ENDED MARCH 31, 1948

CASH FUNDS MADE AVAILABLE DURING YEAR

	(\$ million)
Net cash balance remaining out of the current year's budgetary surplus (i.e. budgetary surplus of \$676 millions adjusted for non-cash items) ¹	768
Reduction in cash balances on hand at the beginning of the year	445
Repayments of amounts previously advanced to the Foreign Exchange Control Board	220
Increase in Annuity, Pension, Insurance and Guaranty Accounts	93
Increase in floating debt and sundry suspense accounts	45
	<u>1,571</u>

DISPOSITION OF CASH FUNDS DURING YEAR

	(\$ million)
INCREASES IN LOANS, ADVANCES AND INVESTMENTS	
Loans to the United Kingdom and Other Governments (net)	382
Advances to the Canadian National Railways	82
Loans to Veterans under The Soldier Settlement and Veterans' Land Acts	35
Increases in other loans, advances and investments (net)	32
	<u>531</u>
REDUCTION IN DEPOSIT AND TRUST ACCOUNTS, DEFERRED CREDITS, ETC.	48
REDUCTION IN FUNDED DEBT	582
INCREASE IN SECURITIES INVESTMENT ACCOUNT	410
	<u>992</u>
	<u>1,571</u>

¹ To calculate the amount of cash made available to the Government as a result of the current year's surplus two types of adjustment are necessary:

In the first place we must add back to the accounting or budgetary surplus figure of \$676 millions any items included in total expenditure which did not involve current outlays of cash. In this category, for example, come the provision for possible losses on ultimate realization of active assets, \$75 millions; the annual amortization of bond discounts and commissions, \$10 millions; the 1947-48 subsidy payments and expenses of the Commodity Prices Stabilization Corporation (which were financed out of moneys advanced to the Corporation in prior years), \$34.3 millions; etc.

In the second place we must deduct from the budgetary surplus figure any items included in total revenues which did not represent current receipts of cash. In this category, for example, come the revaluation credits in premium, discount and exchange account, \$3.7 millions; credits arising from the adjustment of Saskatchewan Seed Grain Loans, \$9.8 millions; the amortization of capital expenditures in connection with War Supplies Limited orders, \$11 millions; etc.

The above table shows that in addition to cash funds of \$768 millions provided by the current year's budgetary surplus, substantial amounts of cash also became available from other sources. A total of \$220 millions was received from the Foreign Exchange Control Board by way of repayment of advances originally made to enable the Board to acquire reserves of foreign exchange. A total of \$93 millions was received by way of increases in annuity, pension, insurance and guaranty accounts, while a further \$45 millions was accounted for by increases in floating debt and sundry suspense accounts. In addition, in order to assist in financing its various cash requirements during the year the Government also utilized \$445 millions of cash balances carried forward from previous years. Altogether, therefore, the total cash funds made available or utilized by the Government during the 1947-48 fiscal year (after taking care of the regular budgetary expenditures) amounted to \$1,571 millions.

The lower half of the table shows the various ways in which these funds were disbursed. It will be seen that the Government's cash requirements for loans, advances and investments totalled no less than \$531 millions. The largest portion of this amount represented loans to the United Kingdom and other countries for use in purchasing Canadian exports, the total of such advances (less repayments) amounting to \$382 millions for the year. In addition advances of \$82 millions were made to the Canadian National Railways, loans of \$35 millions were made to veterans, and a further amount of \$32 millions was expended by way of increases in sundry loans, advances and investments. Apart from expenditures on loans, advances and investments, cash outlays of \$48 millions were also made by way of reduction in various deposit and trust accounts, deferred credit accounts, etc.

Of special significance is the fact that the remaining balance of cash funds which was disbursed during the year, amounting altogether to \$992 millions, all went to reduce the amount of Government securities outstanding in the hands of the public. As shown in the above table the net reduction in the Government's outstanding funded debt during the year was \$582 millions. In addition, however, an amount of \$410 millions in Government of Canada bonds was purchased from the public and transferred to Securities Investment Account. These latter securities may be held as temporary investments of surplus cash balances, or until the securities mature or are cancelled, but their purchase for purposes of this account has the same economic effect as the retirement of debt.

2. SUMMARY OF THE 1947-48 REVENUE AND EXPENDITURE STATEMENT

Table II which follows gives a summarized statement of revenue and expenditure for the fiscal year ended March 31, 1948, together with comparable figures for the preceding fiscal year.

TABLE II

SUMMARY OF REVENUES AND EXPENDITURES FOR THE YEARS ENDED MARCH 31, 1948 AND MARCH 31, 1947
(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1948	1947	
REVENUES			
Ordinary Revenues.....	2,629.8	2,588.5 ¹	41.3
Capital Refunds.....	0.1	0.1	
Special Receipts and Other Credits.....	241.9	419.2	—177.3
Total Revenues.....	2,871.7	3,007.9	—136.2
EXPENDITURES			
Ordinary Expenditure.....	1,380.0	1,236.2	143.8
Capital Expenditure.....	15.7	11.2	4.5
Demobilization and Reconversion Expenditure.....	634.4	1,314.8	—680.4
Special Expenditure.....	63.1	31.9	31.2
Government Owned Enterprises.....	18.7	10.7	8.0
Other Charges, including the write-down of assets.....	83.7	29.4	54.3
Total Expenditures.....	2,195.6	2,634.2	—438.6
EXCESS OF REVENUES OVER EXPENDITURES (BUDGETARY SURPLUS).....	676.1	373.6	302.5

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

¹ After deducting estimated refundable taxes of \$30.2 millions.

Of special interest is the manner in which the Government's receipts from ordinary revenues have been maintained despite certain fairly substantial reductions in income and excess profits tax rates. Total ordinary revenues for 1947-48 actually exceeded those for 1946-47 by approximately \$41 millions. On the other hand however, special receipts and credits, which consist largely of refunds of previous years' war, demobilization and reconversion expenditures, and sales of surplus war assets, showed a drop of \$177.3 millions during the year, reflecting the normal decline which was to be expected in revenues from this source.

Of special significance on the expenditure side is the decrease in demobilization and reconversion expenditure from a total of \$1,314.8 millions in 1946-47 to a total of \$634.4 millions in 1947-48, i.e. an over-all decrease of \$680.4 millions. This reduction was offset to a certain extent by an increase of \$143.8 millions in ordinary expenditures, an increase of \$31.2 millions in special expenditures, and an increase of \$54.3 millions in other charges, including the write-down of assets.

More detailed explanations regarding these various increases and decreases in revenues and expenditures will be found in the pages that follow.

As a result of the current year's budgetary surplus of \$676.1 millions, the Government's net debt (i.e. the excess of total liabilities over total active assets) has been reduced by an equivalent amount. At March 31, 1948, the total net debt as reflected in the Government's Balance Sheet stood at \$12,371.6 millions. This compares with a total of \$13,047.8 millions outstanding at the end of the previous year.

3. ANALYSIS OF REVENUES

Revenues for the year 1947-48 classified according to major categories are presented in Table III below, along with corresponding figures for the previous fiscal year.

TABLE III

STATEMENT OF REVENUES, BY MAJOR CLASSIFICATIONS FOR THE YEARS ENDED MARCH 31, 1948 AND MARCH 31, 1947

(In millions of dollars)

	Fiscal Year Ended March 31				Increase or Decrease (—)
	1948		1947		
	Amount	Percent	Amount	Percent	
Tax Revenue—					
Direct Taxes—					
Direct Taxes on Incomes.....	1,286.9	44.8	1,381.9 ¹	45.9	—95.0
Succession Duties.....	30.8	1.1	23.6	0.8	7.2
Total Direct Taxes.....	1,317.7	45.9	1,405.5	46.7	—87.8
Indirect Taxes—					
Customs Import Duties.....	293.0	10.2	237.4	7.9	55.6
Excise Duties.....	196.8	6.9	196.0	6.5	0.8
Excise Taxes.....	640.8	22.3	579.0	19.3	61.8
Other Taxes.....	3.8	0.1	9.7	0.3	—5.9
Total Indirect Taxes.....	1,134.4	39.5	1,022.1	34.0	112.3
Total Tax Revenue.....	2,452.1	85.4	2,427.7	80.7	24.4
Non-Tax Revenue.....	177.8	6.2	160.9	5.3	16.9
Total Ordinary Revenue.....	2,629.8	91.6	2,588.5	86.0	41.3
Special Receipts and Credits.....	241.9	8.4	419.3	14.0	—177.4
Grand Total Revenue.....	2,871.7	100.0	3,007.9 ¹	100.0	—136.2

NOTE: Due to rounding off, the columns may not add exactly to totals shown.

¹ After deduction of \$30.2 millions in respect of refundable taxes.

(1) DIRECT TAXES ON INCOME

Direct taxes on income again constituted the largest single source of revenue, accounting for \$1,286.9 millions or 44.8 per cent of the Government's total revenue for the year. A further breakdown of receipts from these particular taxes appears below.

TABLE IV

ANALYSIS OF DIRECT TAXES ON INCOME FOR THE YEARS ENDED MARCH 31, 1948 AND MARCH 31, 1947

(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1948	1947	
Individual Income Tax.....	659,828	670,530 ¹	—10,702
Tax on Interest and Dividends.....	33,928	28,428	5,500
Taxes on Rents and Royalties.....	1,960	1,708	252
Corporation Income Tax.....	364,131	238,792	125,339
Excess Profits Tax.....	227,030	442,497 ²	—215,467
Total Direct Taxes on Incomes.....	1,286,877	1,381,956	—95,079

NOTE: Due to rounding off, the columns may not add exactly to totals shown.

¹ Excluding the estimated refundable portion of \$24 millions.

² Excluding the estimated refundable portion of \$6.2 millions.

(a) TAXES ON PERSONAL INCOMES

Receipts of \$659.8 millions from this tax were only \$10.7 millions less than those of the previous year despite the substantial tax reductions which became effective on January 1 and July 1, 1947. The continuing high revenue from this source reflects the increase in incomes and the continuing high level of employment throughout the year.

(b) CORPORATION INCOME AND EXCESS PROFITS TAXES

Corporation income and excess profits taxes which are both levied on business profits, yielded a total of \$591.1 millions during the year, representing a decline of \$90.1 millions from the previous year's total. The corporation income tax yield of \$364.1 millions was \$125.3 millions more than in the previous year, reflecting the increase in corporation income tax rates (from 18 per cent to 30 per cent) which became effective on January 1, 1947, as well as the high level of business profits being earned during this period. The excess profits tax yield of \$227.0 millions was \$215.5 millions less than in the previous year, reflecting the reductions in rates which became effective on January 1, 1946 and January 1, 1947, and also changes in application of the tax.

(c) TAXES ON INTEREST, DIVIDENDS, RENTS AND ROYALTIES

Revenue under this heading is derived from special taxes imposed largely on income going to non-residents. Total income from this source in 1947-48, amounting to \$35.9 millions, was chiefly made up of the 15% withholding tax on interest and dividends paid to non-residents, and the new 5% withholding tax on dividends paid by wholly-owned Canadian subsidiaries to their parent companies abroad.

(2) SUCCESSION DUTIES

Revenue from this source for the year totalled \$30.8 millions, an increase of \$7.2 millions over the previous year's total. This increase is largely due to the fact that seven provinces have rented this field of taxation to the Federal Government and consequently there were no provincial duties in these provinces to be deducted from the higher Dominion rates which have prevailed since January 1, 1947.

(3) CUSTOMS IMPORT DUTIES

Net revenues from customs import duties reached the all-time high of \$293.0 millions, exceeding the receipts of the previous year by \$55.6 millions. These very high revenues reflect the heavy import trade resulting from the country's extensive capital investment program and the high level of consumer purchasing power.

(4) EXCISE DUTIES

Excise duties are levied exclusively on alcoholic beverages and tobacco products. Net revenues from this source totalled \$196.8 millions during 1947-48, just \$0.8 millions over the total for the previous year. The table which follows shows the distribution of this revenue as between alcoholic beverages on the one hand, and tobacco products on the other.

TABLE V

EXCISE DUTY COLLECTIONS FOR THE YEARS ENDED MARCH 31, 1948 AND MARCH 31, 1947

(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1948	1947	
Spirits, Malt, etc.....	97,675	97,820	-145
Cigars, Cigarettes and Tobacco.....	102,116	101,162	954
Licences.....	37	40	-3
Less refunds.....	-3,034	-2,978	-56
Total Excise Duties.....	196,794	196,044	750

(5) EXCISE TAXES

Under this heading are included the wide variety of taxes on commodities and services levied under the Excise Tax Act, of which the sales tax and the taxes on tobacco were again the largest sources of revenue. Gross collections were up from \$608.9 millions in 1946-47 to \$651.4 millions for the current year. At the same time excise tax refunds declined from \$29.8 millions in 1946-47 to \$10.7 millions in 1947-48, so that net receipts rose from a total of \$579 millions for 1946-47 to a total of \$640.8 millions for the current year.

The sales tax is the largest producer of revenue in this class, yielding \$383 millions during 1947-48, as compared with \$328.1 millions received during the previous year. This increase reflects the greater supply of commodities available for consumption as well as generally higher price levels.

Next in importance is the tax on tobacco products which produced a revenue of \$68.6 millions, a decrease of \$7.7 millions from the previous year. This decline is due to a change in procedure for remitting the tax which resulted in revenue being included in March, 1947, which would normally have been reported in April, thus increasing the revenue for 1946-47 at the expense of 1947-48.

The revenue from several other types of excise taxes showed fairly substantial increases during the year. To some extent these increases were a direct result of the special excise taxes imposed in November, 1947 in connection with measures adopted to conserve Canada's supply of U.S. dollars. This accounts in large measure for increased revenue from electrical and gas appliances as well as from phonographs, radios and tubes. Revenue from the tax on automobiles and tires was nearly double, due both to this special tax and to higher production. Both the tax on sugar and the tax on electricity and gas used in dwellings were repealed November 17, 1947, and the tax on gasoline as from April 1, 1947.

Table VI showing details of excise tax collections follows:

TABLE VI
EXCISE TAX COLLECTIONS FOR THE YEARS ENDED MARCH 31, 1948 AND MARCH 31, 1947
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1948	1947	
Taxes on Commodities—			
Sales Tax.....	383,012	328,073	54,939
War Exchange Tax.....		338	—338
Automobiles, rubber tires and tubes.....	31,949	16,340	15,609
Beverages.....	23,767	18,635	5,132
Candy and chewing gum.....	18,279	13,277	5,002
Cigars, cigarettes and tobacco.....	68,606	76,318	—7,712
Cigarette papers and tubes.....	6,419	6,943	—524
Electric and gas appliances.....	2,824	7	2,817
Furs.....	3,139	3,102	37
Gasoline.....	2,208	36,220	—34,012
Matches and lighters.....	3,967	4,088	—121
Phonographs, radios and tubes.....	5,325	2,526	2,799
Special excise on importations.....	2,113	1,185	928
Sugar.....	10,572	11,339	—767
Toilet preparations and soaps.....	7,146	7,321	—375
Trunks, bags, luggage, etc.....	4,962	5,710	—748
Wines.....	2,342	2,394	—52
Sundry.....	4,716	5,109	—393
Taxes on Amusements and Services—			
Amusements.....	15,369	14,552	817
Tax on pari-mutuel bets.....	2,519	2,510	9
Transportation and communication.....	27,531	27,931	—400
Stamps, including payment of taxes on jewellery, chinaware, cabaret attendance, etc.....	24,300	24,437	—137
Licences, interest and miscellaneous.....	376	313	63
	651,441	608,869	42,572
Less refunds.....	—10,683	—29,845	19,162
Total Excise Taxes.....	640,758	579,024	61,734

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

(6) MISCELLANEOUS INDIRECT TAXES

Table VII which follows shows the amounts received from sundry tax sources for the year ended March 31, 1948, and for the preceding fiscal year.

TABLE VII

ANALYSIS OF MISCELLANEOUS INDIRECT TAXES FOR THE YEARS ENDED MARCH 31, 1948 AND MARCH 31, 1947
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (-)
	1948	1947	
Chartered bank note circulation.....	188	221	-33
Insurance companies.....	3,004	8,796	-5,792
Fur Export Tax.....	141	91	50
Duty on the export of electric power and natural gas.....	471	599	-128
Total Miscellaneous Indirect Taxes.....	3,804	9,707	-5,903

Total revenues from miscellaneous taxes amounted to \$3.8 millions in 1947-48 as compared with \$9.7 millions for the previous year. The decrease of \$5.9 millions during the year was occasioned almost entirely by a decrease of \$5.8 millions in the tax on the net premium income of insurance companies, resulting from the provision that taxes paid by companies to provinces on premium income could be deducted from taxes paid to Canada. Such taxes are imposed in Ontario and Quebec but have been withdrawn in the seven other provinces under the Dominion-Provincial Tax Rental Agreements.

(7) NON-TAX REVENUES

Non-tax Revenues for 1947-48 totalled \$177.8 millions, representing an increase of \$16.9 millions over the total for 1946-47. Post Office receipts which constitute the largest source of revenue in this category, totalled \$77.8 millions, \$4.8 millions above the figure for the previous year.

Return on investments amounted to \$75.8 millions, up \$6.4 millions from the previous year's total of \$69.4 millions. The larger items entering into this total were: interest on advances to Canadian National Railways, \$20.0 millions; Bank of Canada profits, \$18.8 millions; interest on loans to Foreign Exchange Control Board, \$5.1 millions; interest on bonds held in Securities Investment Account, \$11.5 millions; interest on loans to National Harbours Board, \$2.0 millions; interest on loans to provinces, \$1.2 millions; interest on loans to Canadian Farm Loan Board, \$0.6 millions; and interest on loans to Foreign Governments under The Export Credits Insurance Act, \$2.5 millions.

Premium, Discount and Exchange account resulted in a net credit balance of \$3.7 millions. This credit was due mainly to the revaluation of gold bullion from \$20.67 per fine ounce to \$35 per fine ounce, and the revaluation of outstanding sterling debt on the basis of \$4.03 to the pound in place of \$4.86½ to the pound (less a corresponding adjustment of cash sterling balances).

Table VIII, giving details of Non-tax Revenues, follows:

TABLE VIII

ANALYSIS OF NON-TAX REVENUES FOR THE YEARS ENDED MARCH 31, 1948 AND MARCH 31, 1947
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (-)
	1948	1947	
Post Office.....	77,758	72,978	4,780
Return on Investments.....	75,800	69,439	6,361
Bullion and Coinage.....	1,731	2,098	-367
Privileges, Licences and Permits.....	4,872	4,089	783
Proceeds from Sales.....	2,294	2,286	8
Services and Service Fees.....	8,497	7,574	923
Refunds of Previous Years' Expenditure.....	1,202	698	504
Premium, Discount and Exchange.....	3,736	.....	3,736
Miscellaneous.....	1,880	1,708	172
Total Non-Tax Revenue.....	177,770	160,870	16,900

(8) SPECIAL RECEIPTS AND CREDITS

The total of special receipts and other credits for the fiscal year 1947-48 was \$241.9 millions compared with a total of \$419.3 millions for the previous year. Table IX which follows summarizes the principal sources of special receipts and other credits for the two years in question.

TABLE IX

ANALYSIS OF SPECIAL RECEIPTS AND CREDITS FOR THE YEARS ENDED MARCH 31, 1948 AND MARCH 31, 1947
(In thousands of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1948	1947	
Refunds of previous years' war, demobilization and reconversion expenditures.....	132,566	181,402	—48,836
Sale of surplus war assets.....	63,381	184,299	—120,918
Miscellaneous war, demobilization and reconversion revenue.....	29,809	37,493	—7,684
Adjustment of Saskatchewan Seed Grain Loans, 1936 and 1937.....	9,773		9,773
Investments in Crown Companies, classified as expenditure in prior years, now transferred to active assets.....	3,704	2,053	1,651
Transfers from War Damage Insurance Special Account.....		9,571	—9,571
Sundry special receipts and credits.....	2,666	4,527	—1,861
	241,899	419,345	—177,446

Receipts on war, demobilization and reconversion account again constituted by far the largest source of special revenues. The total of such receipts during the fiscal year 1947-48 was \$225.8 millions, consisting of \$132.6 millions from refunds of previous years' war, demobilization and reconversion expenditures; \$63.4 millions from the sale of surplus war assets, and \$29.8 millions from miscellaneous war, demobilization and reconversion revenues.

The largest item in this total, namely the \$132.6 millions received by way of refunds of previous years' war, demobilization and reconversion expenditures, may be further analysed as follows:

Department of National Defence

Refund by the United States Treasury in respect of advance payments made during the war years on equipment and supplies, \$34.2 millions;
sundries \$3.9 millions\$ 38.1 millions

Department of Reconstruction and Supply

Refunds on contracts in connection with cost audits, voluntary refunds, re-negotiation of contracts and special discounts where the basis of settlement precluded distribution to individual contracts, \$58.3 millions; return of working capital advances from prefinanced plants, \$4.6 millions; amortization of capital expenditure in connection with War Supplies Ltd. orders, \$11.0 millions; sundries, \$5.4 millions\$ 79.3 millions

Department of Finance

Amounts received by Canada in partial settlement of military relief arrangements with the Governments of the United States, the United Kingdom, other countries and UNRRA—consisting of \$4.5 millions payable to Canada from UNRRA in respect of goods turned over to UNRRA by the Combined Military Authorities, and \$3.1 millions representing the proceeds of sale of certain motor vehicles turned over to the Combined Military Authorities and sold in the liquidation of the combined military relief operations\$ 7.6 millions

Transfer of a portion of the credit balance in the United Kingdom General Settlement Account. (This account was established in 1945-46 to record transactions arising from the implementation of the terms of the Canada-United Kingdom Settlement Agreement)\$ 5.0 millions

Sundry Departments\$ 2.6 millions

\$132.6 millions

The amount of \$63.4 millions realized during the year from the disposal of surplus war assets, does not include the residual cash balances or value of accounts receivable carried by War Assets Corporation as at March 31, 1948.

Miscellaneous war, demobilization and reconversion revenues totalling \$29.8 millions include the sum of \$9.1 millions representing the transfer of special funds set up in previous years to provide for compensation in respect of injuries to employees in defence projects; \$8.1 millions of profits (including \$3.6 millions of customs duty and excise tax drawbacks) from War Supplies Limited; \$3.6 millions derived from the operation of Park Steamships Limited; \$4.9 millions by way of housing rentals from Central Mortgage and Housing Corporation; and \$2.7 millions miscellaneous receipts from the Department of National Defence.

Apart from war, demobilization and reconversion revenues the only other important items comprised in special receipts and credits during the last fiscal year were a credit of \$9.8 millions arising from an adjustment of Saskatchewan Seed Grain Loans 1936 and 1937, and a credit of \$3.7 millions arising from the transfer to "Active Assets" of certain amounts advanced or invested in Crown companies in prior years, and previously classified as "Expenditures". The adjustment of Saskatchewan Seed Grain Loans was made in accordance with the provisions of The Western Provinces Treasury Bills and Natural Resources Settlement Act of 1947 which authorized the settlement of such loans on the basis of the payment by Saskatchewan of 50 per cent of the amounts then shown as outstanding. One half of the total of \$9.8 millions previously carried as an outstanding item in "non-active" account for these loans was accordingly reinstated as an "active" asset, and the remaining half was written off against the general reserve set up to meet ultimate losses on the realization of active assets.

Of the adjustment of \$3.7 millions in connection with Crown companies, the amount of \$2.5 millions was in respect of accountable advances to Canadian Arsenals Limited, and \$1.2 millions represented the Government's investment in Wartime Oils Limited.

4. ANALYSIS OF EXPENDITURES

Table X which follows presents a summary of expenditures by major classifications for the year 1947-48, along with corresponding figures for the previous year.

TABLE X
STATEMENT OF EXPENDITURES, BY MAJOR CLASSIFICATIONS FOR THE YEARS ENDED MARCH 31, 1948 AND
MARCH 31, 1947
(In millions of dollars)

	Fiscal Year Ended March 31				Increase or Decrease (—)
	1948		1947		
	Amount	Per cent	Amount	Per cent	
ORDINARY EXPENDITURE—					
Public Debt Charges—					
Interest on Public Debt.....	455.5	20.7	464.4	17.6	— 8.9
Other Debt Charges.....	11.2	0.5	12.8	0.5	— 1.6
Total Public Debt Charges.....	466.7	21.2	477.2	18.1	—10.5
Subsidies and Compensation to Provinces under					
Taxation Agreements.....	155.9	7.1	108.8	4.1	47.1
Premium, Discount and Exchange.....			9.2	0.4	— 9.2
Unemployment Insurance Act, Administration and					
Government's Contribution.....	35.1	1.6	22.7	0.9	12.4
Old Age Pensions and Pensions to Blind Persons...	58.1	2.6	35.9	1.4	22.2
Family Allowances.....	263.2	12.0	245.1	9.3	18.1
Department of National Revenue.....	37.3	1.7	28.6	1.1	8.7
Post Office Department.....	67.9	3.1	64.2	2.4	3.7
Agriculture.....	16.3	0.7	13.3	0.5	3.0
Mines and Resources.....	23.6	1.1	18.4	0.7	5.2
Public Works.....	35.6	1.6	26.4	1.0	9.2
Transport.....	30.1	1.4	21.7	0.8	8.4
Veterans' Affairs.....	56.1	2.6	52.5	2.0	3.6
Pensions (War 1914-18 and Military).....	41.2	1.9	40.8	1.5	0.4
Other Departments.....	92.9	4.2	71.4	2.7	21.5
Total Ordinary Expenditure.....	1,380.0	62.8	1,236.2	46.9	143.8
CAPITAL EXPENDITURE.....	15.7	0.7	11.2	0.4	4.5

TABLE X

STATEMENT OF EXPENDITURES, BY MAJOR CLASSIFICATIONS FOR THE YEARS ENDED MARCH 31, 1948 AND MARCH 31, 1947—*concluded*

(In millions of dollars)

	Fiscal Year Ended March 31				Increase or Decrease (—)
	1948		1947		
	Amount	Per cent	Amount	Per cent	
DEMOBILIZATION AND RECONVERSION EXPENDITURE—					
National Defence—					
(Army, Navy and Air Services).....	195.4	8.9	387.4	14.7	—192.0
Reconstruction and Supply.....	62.3	2.8	147.1	5.6	— 84.8
Veterans' Affairs.....	237.4	10.8	508.4	19.3	—271.0
Other Departments.....	139.3	6.4	271.9	10.3	—132.6
Total Demobilization and Reconversion Expenditure.....	634.4	28.9	1,314.8	49.9	—680.4
SPECIAL EXPENDITURE.....	63.1	2.9	31.9	1.2	31.2
GOVERNMENT OWNED ENTERPRISES.....	18.7	0.9	10.7	0.4	8.0
OTHER CHARGES.....	83.7	3.8	29.4	1.2	54.3
Grand Total Expenditure.....	2,195.6	100.0	2,634.2	100.0	—438.6

(1) ORDINARY EXPENDITURES

(a) DEBT CHARGES

As a direct result of the reduction in funded debt during the year, interest charges declined \$8.9 millions below the total for the previous year. However, interest on public debt still constitutes the largest single item of ordinary governmental expenditure, with the 1947-48 total amounting to \$455.5 millions, or 20.7 per cent of total expenditure for the year. Of this amount the sum of \$431.9 millions represents interest paid on the Government's outstanding funded debt, while the balance of \$23.6 millions represents interest paid or credited to various annuity, superannuation, pension and trust funds.

The addition of annual amortization charges in connection with loan discounts and commissions, plus the costs of new loan flotations (not amortized) and certain miscellaneous service charges brings the total of all public debt charges for the year to \$466.7 millions.

It should, perhaps, be noted here that a substantial portion of the Government's funded debt is attributable to, or connected with, the acquisition of earning assets (i.e. loans, advances and investments). When considering the magnitude of the Government's annual interest charges it would therefore seem proper to take some account of the income which the Government receives by way of return on such assets. As shown in Table VIII the Government's aggregate return from investments during the year 1947-48 amounted to \$75.8 millions. The deduction of this amount from the total of gross interest charges for the year would reduce the total of \$455.5 millions referred to above to an amount of \$379.7 millions.

(b) PAYMENTS TO PROVINCES

The total of payments to provinces (including statutory subsidies and payments under tax agreements) amounted to \$155.9 millions for the year. This was \$47.1 millions more than the total for the previous year and represented the largest single increase in any one category of expenditure. This increase was occasioned largely by an overlapping of payments under the new Dominion-Provincial Tax Rentals Agreements with the final holdback payments to provinces under the old wartime tax agreements (which terminated during the year), and partly also to an increase in payments to the seven provinces participating in the new agreements. Payments under the new agreements (which did not come into full operation until 1947-48) totalled \$59.5 millions as compared with a total of only \$6.0 millions paid during the year 1946-47. Final payments under the wartime tax agreements totalled \$63 millions, a decrease of \$25.4 millions from the previous year's total.

Part of the increase referred to above was also due to payments of \$8 millions each to Alberta and Saskatchewan in final settlement of claims in respect of natural resources.

(c) FAMILY ALLOWANCE PAYMENTS

Expenditures on family allowances totalled \$263.2 millions, representing an increase of \$18 millions over the total for the previous year. This increase was principally caused by a large increase in the number of claims for this form of allowance following certain changes in the income tax provisions relating to dependent children which became effective January 1, 1947.

In addition, of course, there is a steady rise in allowance payments from month to month due to natural increase in population.

(d) OLD AGE PENSIONS

Payments for old age pensions and pensions to blind persons increased \$22.2 millions as a result of both higher rates and revised income qualifications.

(2) CAPITAL EXPENDITURE

Expenditures charged to capital amounted to \$15.7 millions during the year compared with \$11.2 millions in 1946-47. The principal items falling in this category were expenditures in connection with the Prince Edward Island car ferry and terminals, cost of dredging the St. Lawrence Ship Channel, and cost of construction and improvements in connection with civil airways and airports.

(3) DEMOBILIZATION AND RECONVERSION EXPENDITURE

Total demobilization and reconversion expenditures decreased from \$1,314.8 millions in 1946-47 to \$634.4 millions in 1947-48, an over-all decrease of 52 per cent. Expenditures relating to veterans dropped sharply; particularly marked was the decrease in war service gratuities and re-establishment credits from \$318.3 millions in 1946-47 to \$84.2 millions in 1947-48. Costs of treatment also showed a substantial reduction during the year, declining from \$51.0 millions in 1946-47 to \$27.1 millions in 1947-48.

Agricultural subsidies and assistance dropped by \$37.9 millions, reflecting the discontinuance of wartime controls. Costs of administration of the Wartime Prices and Trade Board decreased by more than 50 per cent, and the total of these costs along with the total of subsidies and drawbacks paid declined by \$70.4 millions from the 1946-47 total.

National Defence expenditures were 50 per cent lower than the previous year largely as a result of demobilization, with most of the reduction being attributable to the Army. Expenditures of the Department of Reconstruction and Supply were \$62.3 millions in 1947-48 as compared with \$147.1 millions in the previous year. The largest item of expenditure under this department was for housing development which totalled \$36.5 millions for the year.

Table XI which follows summarizes the principal types of expenditure included under this general heading.

TABLE XI

ANALYSIS OF DEMOBILIZATION AND RECONVERSION EXPENDITURES FOR THE YEARS ENDED MARCH 31, 1948
AND MARCH 31, 1947

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1948	1947	
Agriculture—			
Freight assistance on western grains.....	20.1	18.8	1.3
Subsidy on milk and milk products.....	1.9	36.8	—34.9
Premium on hog carcasses suitable for export to Great Britain.....	5.5	4.5	1.0
Subsidy on western wheat used as feed for live stock.....	4.4	6.5	—2.1
Sundry.....	1.3	4.5	—3.2
	33.2	71.1	—37.9
External Affairs—			
General Post—UNRRA Relief.....	16.9		16.9
Canadian Government's contribution to the International Refugee Organization.....	5.5		5.5
	22.4		22.4

TABLE XI

ANALYSIS OF DEMOBILIZATION AND RECONVERSION EXPENDITURES FOR THE YEARS ENDED MARCH 31, 1948
AND MARCH 31, 1947—*Concluded*

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1948	1947	
Finance—			
Wartime Prices and Trade Board.....	40.1	101.5	—61.4
Advances to the Canadian Wheat Board for payment of drawback claims to millers and other manufacturers of wheat products...	17.0	26.0	— 9.0
Comptroller of the Treasury's office.....	1.7	6.1	— 4.4
Sundry.....	0.4	3.3	— 2.9
	59.2	136.9	—77.7
Labour—			
Vocational Training for discharged members of Canada's armed forces.....	6.4	13.0	— 6.6
Unemployment Insurance Commission.....		11.2	—11.2
Sundry.....	5.0	8.4	— 3.4
	11.4	32.6	—21.2
National Defence—			
Army, Navy and Air Services.....	189.4	383.3	—193.9
Defence Research.....	6.0	4.1	1.9
	195.4	387.4	—192.0
National Health and Welfare.....	1.1	9.7	— 8.6
Reconstruction and Supply—			
Termination and liquidation of contracts.....	7.4	79.9	—72.5
Housing development.....	36.5	33.2	3.3
Production and transportation subsidies on steel, iron and coal.....	7.9	12.7	— 4.8
Administration, reconversion and operation of crown companies and crown plants.....	1.6	10.8	— 9.2
Research and development of jet engines and aircraft.....	4.5		4.5
Sundry.....	4.4	10.5	— 6.1
	62.3	147.1	—84.8
Transport.....	6.4	9.7	— 3.3
Veterans Affairs—			
War service gratuities.....	14.0	221.7	—207.7
Re-establishment credits.....	70.2	96.6	— 26.4
Post-discharge rehabilitation benefits.....	78.3	96.8	— 18.5
Treatment and pension examination, World War II.....	27.1	51.0	— 23.9
Pensions, World War II.....	40.5	33.8	6.7
Sundry.....	7.3	8.5	— 1.2
	237.4	508.4	—271.0
Other Departments.....	5.6	12.0	— 6.4
	634.4	1,314.8	—680.4

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

(4) SPECIAL EXPENDITURE

Expenditures under this classification amounted to \$63.1 millions in 1947-48 compared with \$31.9 millions in the previous fiscal year. The increase is due to payments totalling \$31.5 millions to the Canadian Wheat Board to cover deficits in respect of certain operations of an emergency character conducted by the Board during the war and post-war years. Payment of subsidies on oats and barley used as feed for live stock amounted to \$13.9 millions and the sum of \$10.7 millions was advanced to cover the deficit of the Prairie Farm Emergency Fund.

(5) GOVERNMENT OWNED ENTERPRISES

Expenditures under this heading comprise the operating deficits of, and non-active loans to, wholly-owned governmental enterprises established before the war. The increase of approximately \$8 millions which took place during the year in this category of expenditure was due largely to an increase of \$6.9 millions in the deficit of the Canadian National Railways. (The C.N.R.'s deficit totalled \$15.9 millions for the calendar year 1947 as compared with a deficit of \$9.0 millions sustained during the year 1946.)

It should perhaps be noted here that the deficit figures shown for the C.N.R. are after the deduction of interest charges paid on governmental advances. Although, therefore, the Government's 1947-48 expenditures reflect the absorption by the Government of the C.N.R.'s total 1947 deficit of \$15.9 millions, 1947-48 revenues include (under the classification "Return on Investments") an amount of \$20 millions received from the C.N.R. by way of interest on advances.

(6) OTHER CHARGES, INCLUDING WRITE-DOWN OF ASSETS

Other charges aggregated \$83.7 millions during the 1947-48 fiscal year as compared with \$29.4 millions during the previous fiscal year. The largest item in the 1947-48 total was the transfer of \$75 millions to the general reserve to meet possible losses in connection with the ultimate realization of active assets. This reserve was first established in 1940-41 and \$25 millions has been set aside annually since that time up to and including the fiscal year 1946-47. This year, in order to offset the charges that have been made to the reserve during the past two years, and in order to restore the reserve to a level more in keeping with the magnitude of the Government's assets and the proportion thereof represented by loans to overseas countries, the annual provision was increased to \$75 millions.

The annual write-off of Soldier and General Land Settlement and Veterans' Land Act loans and the reserve provisions for conditional benefits under the Veterans' Land Act, (aggregating in all \$6.6 millions) are also included under this general classification of expenditure.

Canadian National Railways Securities Trust Stock was written off by \$1.9 millions, representing capital retirements for the calendar year 1947. Write-offs from non-active assets also include the loss of \$63,000 on seed grain and relief accounts administered by the Department of Mines and Resources. Neither of these two items, however, results in an increase in total net debt as contra items appear on the Revenue side under Special Receipts and Credits.

5. SUMMARY OF THE GOVERNMENT'S BALANCE SHEET POSITION AS AT MARCH 31, 1948, AND ANALYSIS OF CHANGES IN THE PRINCIPAL ASSETS AND LIABILITIES DURING THE YEAR

(1) Table XII shows a comparative summary of the Government's balance sheet position as at March 31, 1948, and as at March 31, 1947.

TABLE XII

SUMMARY OF THE GOVERNMENT'S BALANCE SHEET POSITION AS AT MARCH 31, 1948 AND MARCH 31, 1947

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1948	1947	
LIABILITIES			
Floating Debt.....	458.6	410.3	48.3
Deposit and Trust Accounts.....	115.7	175.4	— 59.7
Insurance, Pension and Guaranty Accounts.....	610.7	526.8	83.9
Deferred Credits.....	4.0	9.3	— 5.3
Sundry Suspense Accounts.....	31.4	19.4	12.0
Province Debt Accounts.....	11.9	11.9	
Reserves for Certain Contingent Liabilities.....	7.6	3.1	4.5
Funded Debt.....	15,957.4	16,541.9	—584.5
	17,197.3	17,698.2	—500.9

TABLE XII

SUMMARY OF THE GOVERNMENT'S BALANCE SHEET POSITION AS AT
MARCH 31, 1948 AND MARCH 31, 1947—*Concluded*

(In millions of dollars)

	Fiscal Year Ended March 31		Increase or Decrease (—)
	1948	1947	
ACTIVE ASSETS			
Cash.....	38.0	484.5	— 446.5
Departmental Working Capital Advances.....	11.7	8.6	3.1
Loans and Advances.....	3,676.7	3,459.0	217.7
Investments.....	1,175.2	748.3	426.9
Province Debt Accounts.....	2.3	2.3	
Deferred Charges.....	72.7	82.0	— 9.3
Sundry Suspense Accounts.....	20.0	19.4	0.6
Total Active Assets.....	4,996.6	4,804.1	192.5
Less—Reserve for possible losses on ultimate realization of active assets.....	— 170.9	— 153.7	17.2
Net Active Assets.....	4,825.7	4,650.4	175.3
NET DEBT (EXCESS OF LIABILITIES OVER NET ACTIVE ASSETS).....	12,371.6	13,047.8	— 676.2

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

The aggregate liabilities of the Government at March 31, 1948, amounted to \$17,197.3 millions, representing a decrease of \$500.9 millions from the total at the end of the previous year. Of the total liabilities outstanding at March 31, 1948, \$15,957.4 millions, or approximately 93 per cent, consisted of outstanding funded debt (including bonds, Treasury Bills, Deposit Certificates, and the estimated refundable portion of personal income and excess profits taxes). It is of interest to note that of the total funded debt now outstanding the amount of only \$207.3 millions or 1.3 per cent is payable in foreign currencies—consisting of \$198 millions payable in New York and \$9.3 millions payable in sterling.

Floating debt, consisting of outstanding cheques and interest, matured funded debt, and similar demand liabilities amounted to \$458.6 millions, while amounts to the credit of a number of insurance, pension and guaranty funds totalled an additional \$610.7 millions.

The remaining items on the liability side of the balance sheet were: deferred credits (balances whose ultimate accounting treatment is known, but which are held until certain conditions are met), \$4 millions; sundry suspense accounts (where some uncertainty as to disposition exists), \$31.4 millions; province debt accounts (settlements arising from agreements at the time of confederation), \$11.9 millions; reserves for certain contingent liabilities, \$7.6 millions; and sundry funds deposited with the Receiver General or held in trust for various purposes, amounting to \$115.7 millions.

Offsetting these liabilities (and in a measure explaining their existence, because a substantial portion of the total debt is attributable to the loans, advances and investments which form a large part of the assets) are the Government's Active Assets. Essentially these consist of assets which yield interest, profits or dividends, together with very liquid assets such as cash and bullion.

The principal active assets at March 31, 1948, were: cash \$38 millions; departmental working capital advances, \$11.7 millions; recoverable loans and advances, \$3,676.7 millions (including loans and advances of \$760.7 millions to the Canadian National Railways, \$650 millions to the Foreign Exchange Control Board, and \$1,846 millions to the United Kingdom and various foreign governments); investments, \$1,175.2 millions including a \$300 million subscription to the capital of the International Monetary Fund and a \$65 million subscription to the capital of the International Bank for Reconstruction and Development; province debt accounts (as in the case of the liability item already mentioned, this is part of the settlement arising out of the confederation agreements), \$2.3 millions; deferred charges (the cost of loan flotations in process of being amortized over the life of the loans), \$72.7 millions; and sundry suspense accounts, \$20 millions.

The reserve for possible losses on ultimate realization of active assets, which now stands on the books at \$170.9 millions, is shown on the balance sheet as a deduction from total Active Assets.

It should be noted that the balance sheet as summarized above does not reflect the indirect or contingent liabilities of the Government which were outstanding at March 31, 1948. Included under this heading, for example, are the Government's guarantees of certain securities issued by various Government owned enterprises such as the C.N.R., the Canadian National (West Indies) Steamships Limited, and various Harbour Commissions; the guarantee of deposits maintained by the chartered banks in the Bank of Canada; guarantees of certain loans made by chartered banks to veterans or farmers for certain authorized purposes; guarantees under The Export Credits Insurance Act, and certain commitments under housing legislation.

Details of these indirect or contingent liabilities are set out in Schedule V on page 29 of Part I of the Public Accounts.

ANALYSIS OF CHANGES IN PRINCIPAL LIABILITY CLASSIFICATIONS DURING THE YEAR

The most significant change on the liability side of the balance sheet during the year was the very substantial reduction which took place in the Government's outstanding funded debt. Total funded debt decreased from \$16,541.9 millions at March 31, 1947 to \$15,957.4 millions at March 31, 1948, representing a total net reduction of \$584.5 millions. Details of the loan redemptions and flotations which resulted in this net decrease in funded debt are set out more fully in the next section of this Introduction.

Other changes in the principal liability classifications may be analyzed briefly as follows: floating debt showed an increase of \$48.3 millions during the year, occasioned chiefly by an increase of \$16.7 millions in matured funded debt outstanding, an increase of \$11.2 millions in outstanding cheques and warrants, an increase of \$4.5 millions in interest due and outstanding, and the issue of an additional \$16.3 millions in non-negotiable non-interest bearing notes to the International Bank for Reconstruction and Development (the latter notes being issued to finance further subscriptions by Canada to the capital of the Bank).

Deposit and trust accounts showed a net decrease of \$59.7 millions during the year, the largest factor contributing to this reduction being the decreases in deposit or trust funds held for the United Nations Relief and Rehabilitation Administration which decreased by \$40.5 millions during the year.

Insurance, pension and guaranty accounts showed an increase of \$83.9 millions during the year, accounted for largely by an increase of \$72.4 millions in government annuities and an increase of \$13.1 millions in the permanent services pension account.

Sundry suspense accounts reflected an increase of \$12.0 millions during the year, this increase being attributable largely to collections of provincial taxes on corporation incomes, (\$13.7 millions), a deposit of \$6.3 millions for the account of the Canadian Wheat Board, less a reduction of \$7.0 millions in the United Kingdom General Settlement Account.

ANALYSIS OF CHANGES IN PRINCIPAL ASSET CLASSIFICATIONS DURING THE YEAR

(a) CASH

As shown on the balance sheet, cash in current and special deposits decreased by \$446.5 millions during the year. A very minor part of this decrease (\$1.1 millions) resulted from exchange adjustments at March 31, 1948. The remainder (\$445.4 millions) reflects the disbursement, during 1947-48, of cash balances carried forward from previous years. The actual way in which these funds were utilized was explained earlier in connection with the over-all review of the Government's financial operations for the year.

(b) LOANS AND ADVANCES

The total of recoverable loans and advances increased from \$3,459.0 millions at March 31, 1947, to \$3,676.7 millions at March 31, 1948—representing a net increase of \$217.7 millions during the year. The following table summarizes the changes in outstanding loans and advances during the year by principal classifications:

TABLE XIII

DETAILS OF ACTIVE LOANS AND ADVANCES AS AT MARCH 31, 1948 AND MARCH 31, 1947

(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1948	1947	
Loans to Canadian National Railways	760,725	679,008	81,717
Advances to the Foreign Exchange Control Board	650,000	870,000	— 220,000
Loans and Advances to sundry Government Agencies	304,654	265,894	38,760
Loans to Provincial and Municipal Governments	107,745	171,374	— 63,629
Loans to the United Kingdom and other Governments	1,846,015	1,464,078	381,937
Miscellaneous Loans and Advances	7,513	8,641	— 1,128
	3,676,652	3,458,995	217,657

The amounts shown as loans to the Canadian National Railways represent advances by the Government to the C.N.R. for capital expenditures (including purchase of railway equipment), for debt retirement and for the temporary financing of current operations. Interest in full is paid on that part that is by contract interest-bearing. The net increase of \$81.7 millions in these loans during the past year is accounted for as follows:

ADVANCES

For the retirement of C.N.R. funded debt held by the public (Refunding Acts of 1944 and 1947 and War Appropriation (U.K. Financing) Act of 1942)	\$53,552,489
For the purchase of capital stock of Trans-Canada Airlines	15,100,000
For the interim financing of the C.N.R.'s 1948 deficit	11,000,000
For capital purposes (Financing and Guarantee Act, 1947)	5,886,566
	<u>\$85,539,055</u>

LESS REPAYMENTS

Instalments under Hire-Purchase Agreements	
1936 Agreement	\$ 517,173
1943 "	1,561,667
1944 "	868,728
1946 "	871,623
Financing and Guarantee Act, 1941	2,498
	<u>3,821,689</u>
Net increase during the year	<u>\$81,717,366</u>

The balances shown as advances to the Foreign Exchange Control Board represent amounts transferred to the Board to enable it to finance the purchase of gold and foreign exchange. The decrease of \$220 millions during the year in the total of these advances represents a repayment of amounts previously advanced to the Board, and is indicative of the decline in exchange reserves which was taking place during this period.

The balances shown as loans and advances to sundry government agencies represent amounts transferred to various government agencies of an independent or quasi-independent nature for working capital, construction, and other purposes. The following table gives details of the principal agencies included under this classification.

DEPARTMENT OF FINANCE

TABLE XIV

DETAILS OF LOANS AND ADVANCES TO SUNDRY GOVERNMENT AGENCIES

(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1948	1947	
Advances under the Soldier Settlement and Veterans' Land Act.....	145,455	107,934	37,521
National Harbours Board.....	85,090	85,117	—27
Central Mortgage and Housing Corporation Limited.....	22,500	.....	22,500
Commodity Prices Stabilization Corporation Limited.....	20,677	40,018	—19,341
Agricultural Prices Support Account.....	17,378	23,929	—6,551
Sundry Crown Companies.....	13,554	8,896	4,658
	304,654	265,894	38,760

Under the heading "Loans to Provincial and Municipal Governments" are grouped loans to provinces made originally under Relief Acts and other legislation, and loans to municipalities under the Municipal Improvements Assistance Act. The balance of such loans outstanding at March 31, 1948 was \$107·7 millions, representing a decline of \$63·6 millions from the previous year. This decrease was largely due to certain write-offs under the provisions of The Western Provinces Treasury Bills and Natural Resources Settlement Act.

The next category of loans, namely "Loans to the United Kingdom and Other Governments" consists of loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942 and the United Kingdom Financial Agreement Act, 1946, loans to other countries under the Export Credits Insurance Act, and miscellaneous foreign loans. Details of the changes in each of these individual classifications are as follows:

TABLE XV

DETAILS OF LOANS TO THE UNITED KINGDOM AND OTHER GOVERNMENTS

(In millions of dollars)

	Balance at March 31		Increase or Decrease (—)
	1948	1947	
Loans to the United Kingdom under The War Appropriation (United Kingdom Financing) Act, 1942.....	331·5	442·8	—111·3
Loans to the United Kingdom under the United Kingdom Financial Agreement Act, 1946.....	1,008·0	640·0	368·0
Advances under the Export Credits Insurance Act.....	466·3	335·4	130·9
Miscellaneous Advances.....	40·2	45·9	—5·7
	1,846·0	1,464·1	381·9

During 1947-48 the United Kingdom repaid \$111·3 millions of the loan previously granted under the provisions of The War Appropriation (United Kingdom Financing) Act 1942, leaving a balance of \$331·5 millions still outstanding on this account at March 31, 1948. At the same time additional advances of \$368·0 millions were made to the United Kingdom Government as part of the \$1,250 million loan authorized by the United Kingdom Financial Agreement Act of 1946. The total of amounts advanced under this particular agreement now stand at \$1,008·0 millions.

Advances under the Export Credits Insurance Act represent loans to certain foreign countries to assist them in purchasing goods and services in Canada. Total advances under this Act amounted to 466·3 millions at March 31, 1948, representing a net increase of \$130·9 millions during the year. The following table shows the breakdown of these advances according to recipient governments, and also shows the amounts advanced to the various governments during each fiscal year since the inception of the Act.

TABLE XVI
SUMMARY OF ADVANCES TO FOREIGN GOVERNMENTS UNDER THE EXPORT CREDITS INSURANCE ACT
(In millions of dollars)

	Advances During Fiscal Year Ended March 31			Interest Accrued (Consolidated with Advances)	Repayments Fiscal Year Ended March 31, 1948	Total Outstanding at March 31, 1948
	1948	1947	1946			
Belgium.....	16.0	26.0	25.0	0.6	2.1	65.6
China.....	20.0	19.5	.....	.....	.....	39.5
Czechoslovakia.....	10.3	1.7	3.2	.....	.....	15.2
France.....	49.9	156.4	.....	.....	.....	206.3
Netherlands.....	28.5	51.2	25.1	.....	.....	104.8
Netherlands Indies.....	5.9	3.9	1.8	.....	.....	11.6
Norway.....	1.9	8.7	9.5	0.4	.....	20.4
Union of Soviet Socialist Republic.....	.....	0.1	2.8	.....	.....	2.9
	132.6	267.4	67.4	1.0	2.1	466.3

NOTE: Due to rounding off, the columns may not add exactly to the totals shown.

(c) CHANGES IN INVESTMENTS

Total investments increased by \$426.8 millions during the year 1947-48, accounted for almost entirely by an increase of \$410 millions in Securities Investment Account. This account is the one used to record purchases by the Government of its own securities, and the transfer of \$410 millions to this account during 1947-48 was explained earlier in connection with the over-all review of governmental financial operations.

An additional \$16.3 millions of the increase in investments during the year was accounted for by further subscriptions by the Government to the capital of the International Bank for Reconstruction and Development. These subscriptions were financed through the issue of non-negotiable, non-interest bearing promissory notes.

A summary of the principal items making up the investment total which appears on the balance sheet is shown in the following table:

TABLE XVII
SUMMARY OF INVESTMENTS AS AT MARCH 31, 1948 AND MARCH 31, 1947
(In thousands of dollars)

	Balance at March 31		Increase or Decrease (—)
	1948	1947	
Bank of Canada—Capital Stock.....	5,920	5,920	
Central Mortgage and Housing Corporation—Capital Advances.....	25,000	25,000	
Canadian Farm Loan Board—Bonds and Capital Stock.....	21,122	21,023	99
Balances receivable under agreements of sale of Crown assets.....	11,531	13,503	—1,972
Canada's subscription to Capital of International Monetary Fund.....	300,003	300,003	
Canada's subscription to Capital of International Bank for Reconstruction and Development.....	65,036	48,786	16,250
Securities Investment Account.....	686,362	276,366	409,996
Miscellaneous.....	60,216	57,744	2,472
	1,175,190	748,345	426,845

(d) CHANGES IN RESERVE FOR POSSIBLE LOSSES ON ULTIMATE REALIZATION OF ACTIVE ASSETS

As mentioned earlier a transfer of \$75 millions was made to this reserve during the year, with a corresponding amount being shown as an expenditure in the Government's accounts. At the same time charges totalling \$57.8 millions were made to the reserve during the year, representing write-offs of loans and advances, the largest portion of which (\$55.4 millions) consisted of write-offs of western provinces' treasury bill indebtedness as provided for under The Western Provinces' Treasury Bills and Natural Resources Settlement Act. As a result of these entries the reserve showed a net increase of \$17.2 millions during the year, and now stands on the books at \$170.9 millions.

6. SUMMARY OF SECURITY ISSUES AND REDEMPTIONS DURING THE YEAR

During the fiscal year ended March 31, 1948 Government obligations totalling \$2,854.4 millions matured or were called for redemption. Of this amount a total of \$1,333.3 millions was refunded or converted into new issues, with the cash required to retire the balance of \$1,521.1 millions being provided as follows:

FROM NEW BORROWING

(\$ Millions)

Sale of a new issue of two year bonds to the Bank of Canada and chartered banks	325.0
Sale of Canada Savings Bonds Series II	263.5
Sale of a new issue of Treasury notes to the Bank of Canada ...	200.0
Sale of a new issue of deposit certificates to the chartered banks..	100.0
Issue of notes to the Export-Import Bank of Washington	50.0
	<hr/>
	938.5

FROM CASH BALANCES

582.6

1,521.1

The redemption of \$582.6 millions out of cash balances, together with an exchange adjustment of \$1.9 millions on sterling debt, account for the net reduction of \$584.5 millions which took place in the Government's outstanding funded debt during the year.

More complete details of the redemptions and new issues of securities during the year are set out in Tables XVIII and XIX which follow:

TABLE XVIII

REDEMPTION OF FUNDED DEBT DURING FISCAL YEAR ENDED MARCH 31, 1948

Maturity or Call Date	Interest Rate	Where Payable	Amount
	Per cent		\$
May 1, 1947.....	1½	Canada.....	373,259,000
July 1, 1947.....	4	Canada.....	33,293,471
Sept. 1, 1947.....	4	Canada.....	550,000,000
Oct. 1, 1947.....	2½	London.....	88,485
Oct. 15, 1947 ¹	4	Canada.....	56,191,000
Nov. 1, 1947 ²	4½	Canada.....	37,523,200
Nov. 1, 1947.....	4	Canada.....	200,000,000
Feb. 1, 1948 ³	3½	Canada.....	50,012,350
Mar. 1, 1948.....	4	Canada.....	550,000,000
Mar. 1, 1948.....	2½	Canada.....	269,879,000
Mar. 1, 1948.....	1½	Canada.....	239,713,000
Non-Interest Bearing Certificates.....		Canada.....	308,255
War Savings Certificates.....		Canada.....	37,328,045
Canada Savings Bonds, Series I.....	2½	Canada.....	92,394,150
Various ⁴		London.....	205,442
Deposit Certificates.....		Canada.....	280,000,000
Total Bonds and Certificates.....			2,770,195,398
Repayment of Refundable Portion of Excess Profits Taxes and Personal Income Taxes.....			84,209,900
Total Redemptions of Debt.....			2,854,405,298
Less: Amounts Refunded or Converted ⁵			1,333,293,471
Provided from proceeds of new borrowing or from cash balances.....			1,521,111,827

¹ Maturity date October 15, 1952, called for redemption October 15, 1947.² Maturity date November 1, 1957, called for redemption November 1, 1947.³ First call of First War Loan.⁴ These issues were vested by the Treasury of the United Kingdom in August, 1941. Amounts purchased during the fiscal year were cancelled.⁵ Total from Table XIX.

TABLE XIX
NEW SECURITY ISSUES DURING FISCAL YEAR ENDED MARCH 31, 1948

	Issue Date	Maturity Date	Interest Rate	Price to Government	Yield at Price to Government	Total Amount Issued	Renewals or Reconversion Included in Amount Issued	Amount Issued for Cash
			%		%	\$	\$	\$
ISSUED TO CHARTERED BANKS								
Two Year Bonds.....	Mar. 1, 1948.	Mar. 1, 1950.	1 1/2	100-30	1-347	180,000,000		180,000,000
Deposit Certificates.....	Mar. 3, 1948.	Sept. 3, 1948.		100-00	0-625	100,000,000		100,000,000
						280,000,000		280,000,000
ISSUED TO BANK OF CANADA								
Six Months Treasury Notes.....	May 1, 1947	Nov. 1, 1947		100-00	0-625	200,000,000		200,000,000
Six Months Treasury Notes.....	Sept. 1, 1947	Mar. 1, 1948		100-00	0-625	550,000,000	550,000,000	
Six Months Treasury Notes.....	Nov. 1, 1947	May 1, 1948		100-00	0-625	200,000,000	200,000,000	
Six Months Treasury Notes.....	Mar. 1, 1948	Sept. 1, 1948		100-00	0-625	550,000,000	550,000,000	
Two Year Bonds.....	Mar. 1, 1948.	Mar. 1, 1950.	1	100-30	1-347	145,000,000		145,000,000
						1,645,000,000	1,300,000,000	345,000,000
ISSUED TO PRAIRIE PROVINCES								
School Lands Debentures.....	July 1, 1947	July 1, 1948.	4	100-00	4-00	33,293,471	33,293,471	
ISSUED TO THE EXPORT-IMPORT BANK OF WASHINGTON								
Three Year Notes.....	Mar. 1, 1948.	Mar. 1, 1951	2 1/2	100-00	2-50	16,667,000 ²		16,667,000 ²
Four Year Notes.....	Mar. 1, 1948.	Mar. 1, 1952.	2 1/2	100-00	2-50	16,667,000 ²		16,667,000 ²
Five Year Notes.....	Mar. 1, 1948.	Mar. 1, 1953.	2 1/2	100-00	2-50	16,666,000 ²		16,666,000 ²
						50,000,000 ²		50,000,000 ²
ISSUED TO GENERAL PUBLIC								
Canada Savings Bonds, Series II—Net.....	Nov. 1, 1947.	Nov. 1, 1957.	2 1/2	99-37 1/2	2-82	263,530,150		263,530,150
Grand Totals.....						2,271,823,621	1,333,293,471	938,530,150

¹ In addition to the interest charge, the loan from the Export-Import Bank carries a commitment charge of 1/2 of 1% on the unutilized portion.

² Payable in United States dollars.

It may be of interest to note that outstanding Treasury Bills remained unchanged during the year at \$450 millions. The average yield on the last issue sold during the fiscal year was 4.11 per cent. The corresponding rates for the last seven fiscal years were as follows:

	Per cent
1941-42	0.552
1942-43	0.498
1943-44	0.387
1944-45	0.365
1945-46	0.371
1946-47	0.404
1947-48	0.411

Table XX shows, for the past eleven fiscal years, the average interest rate on the Government's debt as at the end of each fiscal year, and the yields and terms of the last domestic bond issue sold in each fiscal year.

TABLE XX
AVERAGE COUPON INTEREST RATES ON THE FUNDED DEBT 1937-38 TO 1947-48
(As at the close of each fiscal year)

Fiscal Year	Over-all coupon rate on debt payable in—				Yield to public on last domestic issue for term of 10 years or more	
	Canada	London ¹	New York ¹	Total ¹	Yield	Term
	%	%	%	%	%	years
1937-38 ²	3.53	3.62	3.47	3.53	3.34	14
1938-39	3.51	3.63	3.46	3.52	3.07	20
1939-40	3.36	3.67	3.46	3.40	3.25	8-12
1940-41	2.99	3.54	3.46	3.06	3.125	12
1941-42	2.85	3.43	3.53	2.90	3.07	12
1942-43	2.57	3.44	3.08	2.60	3.06	14
1943-44	2.51	3.45	3.29	2.54	3.00	15½
1944-45	2.49	3.45	3.29	2.51	3.00	17½
1945-46	2.58	3.45	3.54	2.60	3.00	20½
1946-47	2.64	3.45	3.76	2.65	2.75	10
1947-48	2.65	3.46	3.44	2.66	2.75	10

¹ For the years 1937-38 to 1946-47 inclusive the debt payable in foreign currencies is converted at par of exchange (i.e. £1=\$4.86½, and \$1.00 U.S.=\$1.00 Canadian.) In 1947-48 the pound sterling is converted at the rate £1=\$4.03.

² Years prior to 1938-39 have been adjusted to a basis comparable with that of later years by the omission of securities payable on demand from the totals shown in Appendix I to the Public Accounts for the respective years.

Respectfully submitted,

W. C. CLARK,

Deputy Minister of Finance.

PART I

BALANCE SHEET

STATEMENT OF REVENUE AND EXPENDITURE

SUPPORTING SCHEDULES

COMPARATIVE TABLES

APPENDICES

THE GOVERNMENT

COMPARATIVE BALANCE SHEET,

	March 31, 1948		March 31, 1947		Net Increase or Decrease during 1947-48	
ASSETS	\$	cts.	\$	cts.	\$	cts.
1. Cash, Schedule A, page 14—						
(a) In Current Deposits	34,522	861 94	482,191,674	11	-447,668,812	17
(b) In Special Deposits	3,518,895	57	2,354,150	68	+ 1,164,744	89
2. Departmental Working Capital Advances, Schedule B, page 14	11,737,355	41	8,574,300	39	+ 3,163,055	02
3. Loans and Advances—						
(a) To Railway and Steamship Companies, Schedule C, page 14	760,725,105	69	679,007,738	81	+ 81,717,366	88
(b) To Foreign Exchange Control Board	650,000,000	00	870,000,000	00	-220,000,000	00
(c) To Sundry Government Agencies, Schedule D, page 15	304,654,437	43	265,893,560	98	+ 38,760,876	45
(d) To Provincial and Municipal Governments, Schedule E, page 15	107,744,802	53	171,373,972	75	- 63,629,170	22
(e) To United Kingdom and Other Govern- ments, Schedule F, page 16	1,846,014,909	43	1,464,077,736	28	+381,937,173	15
(f) Miscellaneous, Schedule G, page 17	7,513,160	92	8,641,592	79	- 1,128,431	87
	3,676,652,416	00	3,458,994,601	61	+217,657,814	39
4. Investments—						
(a) Bank of Canada Capital Stock	5,920,000	00	5,920,000	00		
(b) Central Mortgage and Housing Corporation Capital	25,000,000	00	25,000,000	00		
(c) Canadian Farm Loan Board— Capital Stock, etc., Schedule H, page 17	21,122,357	00	21,022,882	00	+ 99,475	00
(d) Canada's subscription to capital of—						
(i) International Monetary Fund	300,003,150	00	300,003,150	00		
(ii) International Bank for Reconstruction and Development	65,035,750	00	48,785,750	00	+ 16,250,000	00
(e) Balances receivable under agreements of sale of Crown assets, Schedule I, page 17	11,530,959	13	13,502,693	87	- 1,971,734	74
(f) Miscellaneous, Schedule J, page 17	746,577,596	85	334,110,898	33	+412,466,698	52
	1,175,189,812	98	748,345,374	20	+426,844,438	78
5. Province Debt Accounts, Schedule T, page 27...	2,296,151	87	2,296,151	87		
6. Deferred Charges—Unamortized discounts and commissions on loans, Appendix No. 2, page 42	72,654,440	11	81,984,023	59	- 9,329,583	48
7. Sundry Suspense Accounts, Schedule K, page 17.	20,021,943	16	19,367,775	49	+ 654,167	67
Total Active Assets	4,996,593	877 04	4,804,108,051	94	+192,485,825	10
8. Less—Reserve for possible losses on ultimate realization of active assets	170,881,788	38	153,668,860	34	+ 17,212,928	04
	4,825,712	088 66	4,650,439	191 60	+175,272,897	06
NET DEBT						
9. (a) Non-Active Assets—						
(i) Capital Expenditures, Schedule L, Page 18	1,035,428,385	25	1,019,991,682	40	+ 15,436,702	85
(ii) Other, Schedule M, page 20	562,715,548	66	574,403,542	86	- 11,687,994	20
(b) Consolidated Deficit Account	10,773,492,958	60	11,453,361,323	21	-679,868,364	61
	12,371,636,892	51	13,047,756,548	47	-676,119,655	96
	17,197,348,981	17	17,698,195,740	07	-500,846,758	90

Certified correct.

W. E. HUNTER,

Chief Dominion Bookkeeper.

W. C. CLARK,

Deputy Minister of Finance.

OF CANADA

MARCH 31, 1948, WITH MARCH 31, 1947

LIABILITIES	March 31, 1948		March 31, 1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
10. Floating Debt, Schedule N, page 21—						
(a) Matured Funded Debt outstanding.....	34,117,428	63	17,438,728	48	+	16,678,700 15
(b) Notes and other obligations payable on demand.....	252,030,465	20	235,806,136	80	+	16,224,328 40
(c) Interest due and outstanding.....	77,852,488	62	73,381,697	82	+	4,470,790 80
(d) Outstanding Cheques and Warrants.....	85,914,832	40	74,747,615	41	+	11,167,216 99
(e) Post Office (net liability for Money Orders, etc.).....	8,689,205	74	8,913,182	64	—	223,976 90
	458,604,420	59	410,287,361	15	+	48,317 059 44
11. Deposit and Trust Accounts—						
(a) Post Office Savings Bank.....	36,226,060	22	35,764,512	33	+	461,547 89
(b) Indian Trust Funds.....	18,561,449	27	17,577,364	57	+	984,084 70
(c) Miscellaneous, Schedule O, page 22.....	60,878,216	25	122,095,645	72	—	61,217,429 47
	115,665,725	74	175,437,522	62	—	59,771,796 88
12. Insurance, Pension and Guaranty Accounts—						
(a) Government Annuities.....	429,518,235	00	357,161,953	00	+	72,356,282 00
(b) Insurance and Guaranty Funds, Schedule P, page 25.....	58,618,080	49	66,062,740	76	—	7,444,660 27
(c) Pension and Retirement Funds, Schedule Q, page 25.....	122,595,587	26	103,618,796	11	+	18,976,791 15
	610,731,902	75	526,843,489	87	+	83,888,412 88
13. Deferred Credits, Schedule R, page 25.....	3,979,755	39	9,297,211	75	—	5,317,456 36
14. Sundry Suspense Accounts, Schedule S, page 26	31,432,608	40	19,382,550	02	+	12,050,058 38
15. Province Debt Accounts, Schedule T, page 27..	11,919,968	64	11,919,968	64		
16. Reserve for certain contingent liabilities—						
(a) Reserve for possible losses on ultimate realization of active assets.....			(deducted from assets)			
(b) Reserve for conditional benefits—Veterans Land Act, 1942.....	7,632,006	28	3,127,454	45	+	4,504,551 83
17. Funded Debt Unmatured, Schedule U, page 28—						
(a) Payable in Canada—						
(i) Bonds, including Deposit Certificates and Treasury Bills.....	15,290,808,921	83	15,838,886,771	67	—	548,077,849 84
(ii) Refundable portion of personal income tax and excess profits tax (estimated).....	459,248,899	97	543,458,799	83	—	84,209,899 86
	15,750,057,821	80	16,382,345,571	50	—	632,287,749 70
(b) Payable in London.....	9,324,771	58	11,554,610	07	—	2,229,838 49
(c) Payable in New York.....	198,000,000	00	148,000,000	00	+	50,000,000 00
	15,957,382,593	38	16,541,900,181	57	—	584,517,588 19
	17,197,348,981	17	17,698,195,740	07	—	500,846,758 90

NOTE.—Indirect or Contingent liabilities, consisting of securities guaranteed by, or other guarantees given by the Government of Canada are listed in Schedule V, page 29.

The above accounts have been examined and audited under my direction, in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, and subject to the observations in my report to the House of Commons, I certify that in my opinion they are correct.

WATSON SELLAR,
Auditor General.

EXPLANATORY NOTES ON THE BALANCE SHEET

The following notes deal mainly with the broad categories of Assets and Liabilities. The individual accounts are dealt with throughout Part II under the departments to which they relate.

ASSETS

1. (a) Cash in Current Deposits represents balances at credit of the Receiver General of Canada in banks in Canada, London and New York as at the close of the relative fiscal years. Sterling balances held in London at the close of the fiscal year 1946-47 are shown converted at \$4.86½ to the pound sterling while at the close of the fiscal year 1947-48 they have been converted at \$4.03 to the pound sterling. Balances in U.S. dollars are carried at the equivalent of Canadian dollars.
1. (b) Special Deposits consist of cash balances in the hands of the fiscal agents of the Government for redemption of Government of Canada securities and for payment of interest.
2. Departmental Working Capital Advances constitute the advances outstanding at the close of the relative fiscal years for working funds of certain government departments and represent work in progress and the value of stock or material on hand as shown in detail in the Schedule. Gold bullion on hand March 31, 1948, has been valued at \$35 the ounce fine while the corresponding amount as at March 31, 1947, was valued at \$20.67+ the ounce fine.
3. (a) These amounts represent the net outstanding advances made to Railway and Steamship Companies for capital expenditures, purchase of railway equipment and for debt retirement. Interest in full is currently paid on that part that is by contract interest bearing.
3. (b) These are advances to enable the Foreign Exchange Control Board to finance the purchase of gold and foreign exchange. Interest is paid at the rate of 0.625 per cent per annum.
3. (c) These are net advances outstanding made to various government agencies of an independent or quasi-independent nature, for working capital, construction, etc. Included in this category are advances under the Veterans' Land Act which increased \$34.7 million during 1947-48, and advances to the Commodity Prices Stabilization Corporation, Central Mortgage and Housing Corporation, the National Harbours Board, etc.
3. (d) Under this heading there have been grouped loans to provinces under Relief Acts and other legislation, and loans to municipalities under the Municipal Improvements Assistance Act. The schedule reflects the adjustment in 1947-48 of provincial indebtedness pursuant to The Western Provinces Treasury Bills and Natural Resources Settlement Act.
3. (e) This category combines mainly loans to allied countries under the Export Credits Insurance Act for purchase of goods and services in Canada, certain loans made following the war of 1914-18 and the loans to the Government of the United Kingdom under the authority of The War Appropriation (United Kingdom Financing) Act, 1942 and the United Kingdom Financial Agreement Act, 1946.
3. (f) This category comprises a number of miscellaneous loans and advances, chief of which are those made through the Department of Reconstruction and Supply to private companies under the authority of the War Appropriation Acts.
4. (a) This amount represents the cost of the Government's investment in the entire capital stock of the central bank of Canada acquired under the authority of The Bank of Canada Act Amendment Act, 1938.
4. (b) Pursuant to Section 17 of the Central Mortgage and Housing Corporation Act the Government of Canada paid to the Central Mortgage and Housing Corporation the sum of \$24,750,000 and at the same time pursuant to Section 42 transferred to the Corporation the assets of the Central Mortgage Bank amounting to \$250,000. The resulting figure of \$25 million constitutes the capital of the Corporation. Simultaneously the Corporation repaid to the Government of Canada the total amount of outstanding loans at December 31, 1945 made under the Dominion and National Housing Acts.
4. (c) This account represents the principal outstanding of amounts furnished the Canadian Farm Loan Board to be loaned on farm property and fishermen's land. Interest in full is being currently paid by the Board on its bonds and on initial capital advances.
4. (d) This account records Canada's subscription to the capital of The International Monetary Fund and The International Bank for Reconstruction and Development. The subscription to The International Monetary Fund consists of gold, Canadian dollars, United States dollars and non-interest bearing promissory notes. The subscription to the Bank consists of Canadian dollars, United States dollars and non-interest bearing promissory notes. The notes, which are payable on demand, are carried on Canada's balance sheet under the heading of Floating Debt.

4. (e) Under this heading are grouped the asset values of certain properties disposed of under lease-purchase option agreements and certain balances receivable from War Assets Corporation in connection with the sale of Crown plants. Complete details will be found in Part II of this Report under the Departments of Reconstruction and Supply and Mines and Resources.
4. (f) The main item under the heading of Miscellaneous Investments is the securities investment account consisting chiefly of the cost of acquisition of Government of Canada direct and guaranteed securities, including bonds held under instalment purchase plans for civil servants and members of the armed forces.
5. In this account are recorded financial adjustments with some of the provinces at the time they entered the Dominion.
6. This account consists of discounts, commissions, redemption bonuses and conversion premiums on loan flotations since 1930 remaining to be charged off annually to expenditures in proportion to the term of the respective loans. The amortization of these costs is shown in detail by loan issues in Appendix No. 2, Part I of this Report. The decrease in the account of \$9,329,583.48 is due to the annual write-off, less new loan flotation costs to be amortized, as follows:

Annual amortization charged to expenditure	\$ 10,052,136 37	
Less—new loan flotation costs to be amortized—		
Canada Savings Bonds, 1946	\$ 193,629 63	
Canada Savings Bonds, 1947 (preliminary figure)	1,509,737 26	
	<hr/>	
	1,703,366 89	
Premium on 1½% Loan of 1948-50 issued at 100-30.....(credit)	975,000 00	
	<hr/>	
		728,366 89
		<hr/>
		9,323,760 48
Add—net adjustment made after amortization had been established		5,814 00
		<hr/>
		\$ 9,329,583 48
		<hr/>

7. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available. The main item is a contra account appearing in section 11 in the liabilities and is therefore merely a bookkeeping entry.
8. An amount of \$75,000,000 was added to this reserve for 1947-48 and against the account has been charged the sum of \$57,787,071.96 reflecting a write-off under the authority of The Western Provinces Treasury Bills and Natural Resources Settlement Act of loans to provinces amounting to \$55,416,164.06, and a write-off under the authority of The Surplus Crown Assets Act of a loan to the Dominion Steel and Coal Corporation amounting to \$2,370,907.90.
9. The net debt of Canada is divided to show (a) expenditures that have been charged in the books to Non-active Assets, and (b) those charged to Consolidated Deficit Account. All expenditures charged to non-active assets classified as between "Capital" and "Other", are shown in Schedules L and M to the Balance Sheet. Changes in these accounts may be readily ascertained by referring to the last column in the schedules.

The Consolidated Deficit Account is the account to which is transferred annually the excess of expenditures over revenues or revenues over expenditures exclusive of capital expenditure and other non-active accounts mentioned in the preceding paragraph and included in Schedules L and M.

For the second fiscal year since 1929-30 revenues during 1947-48 exceeded expenditures and the amount of the excess carried to the Consolidated Deficit Account was \$679,868,364.61. From this amount the net increase in expenditures on capital and other non-active accounts of \$3,748,708.65 must be deducted to arrive at the total surplus or decrease in net debt for the year of \$676,119,655.96.

STATEMENT OF THE CONSOLIDATED DEFICIT ACCOUNT OF CANADA, MARCH 31, 1948

Consolidated Deficit brought forward from March 31, 1947		\$11,453,361,323 21
Add Expenditures, 1947-48—		
Ordinary	\$ 1,380,002,023 42	
Demobilization and Reconversion	634,421,025 59	
Special	63,140,746 12	
Government Owned Enterprises	18,323,890 87	
Other Charges	\$3,711,436 89	
	<hr/>	
		2,179,599,122 89
		<hr/>
		13,632,960,446 10

Deduct Revenues, 1947-48—

Ordinary	2,629,845,984 75	
Special Receipts and Credits	229,621,502 75	
		2,859,467,487 50
Consolidated Deficit Account, March 31, 1948		<u>\$10,773,492,958 60</u>

LIABILITIES

10. This category covers obligations that are payable on demand. Generally, the creditors are in possession of some form of the Government's negotiable paper that is due and payable forthwith.

The details of Post Office Account [10e] as at March 31, 1948, will be found in Appendix I to the Post Office Department Section of Part II of this report.

11. (a) Withdrawals from the Post Office Savings Bank during 1947-48 exceeded the deposits by \$229,036.29. An amount of \$690,584.18 representing the estimated accrued interest at the rate of two per cent per annum was added, bringing the total amount at credit of depositors' accounts on March 31, 1948, to \$36,226,060.22.

11. (b) Indian Trust Funds are moneys held in trust for the Indian Bands throughout Canada. Interest credited to the fund for the fiscal year 1947-48 amounted to \$889,602.64. Details regarding receipts and disbursements pertaining to this trust fund may be found in Part II of this Report under Department of Mines and Resources.

11. (c) The accounts in this category represent the Government's liability for moneys deposited for various purposes. They fall into two broad classes. The first of these are the deposit accounts which cover those cases where the government: (a) acts as custodian of funds as a matter of policy; or (b) has received the moneys in prepayment for supplies, or as a guarantee that work will be properly performed. The other class, comprising the large majority of the accounts, consists of those where the government acts virtually as trustee, administering the funds in accordance with the purposes for which they were created.

12. (a) The value of all outstanding annuities at March 31, 1948, stood at \$429,518,235. Interest credited to the fund at the rate of four per cent per annum amounted to \$15,250,733.45 for 1947-48, and the amount credited to the fund, to maintain the reserve during the year was \$331,856.85.

12. (b) and (c) These categories record the Government's liability as an insurer of certain persons and as administrator of certain pension funds. The government receives premiums or similar assessments, and in turn pays out specific benefits. There is also included the uninvested portion of the Unemployment Insurance Fund administered by The Unemployment Insurance Commission.

13. This category, Deferred Credits, comprises certain departmental credit balances in respect of which accounting treatment is known but which are held for final disposition pending completion of certain conditions.

14. The accounts in this category cover items in which there are elements involving uncertainty as to accounting treatment or disposition. The accounts are cleared when the necessary information becomes available.

15. This account represents the difference, with subsequent adjustments, between the actual and the established debt of the provinces on entering the Dominion. Interest is paid to the provinces half-yearly on their relative debt allowance.

16. (b) Under the Veterans' Land Act certain benefits may accrue to veterans who obtain loans from the Government of Canada to purchase land, buildings, stock and equipment and who fulfil the terms of their contract. The reserve account will be credited annually with the maximum amount for which the Government could be liable under the terms of the Act and when the benefits have been earned the veterans' loans will be reduced accordingly from this established reserve fund.

17. Obligations both due and outstanding payable in sterling have been adjusted in the fiscal year 1947-48 to a rate of \$4.03 Canadian to the pound sterling. In the previous fiscal year, 1946-47 the comparable figures are shown at the old par rate of \$4.86½. Obligations in U.S. dollars are recorded at par of exchange. Similarly on the assets side of the balance sheet, as previously mentioned, cash and special deposits held in New York are shown at \$1 to the U.S. dollar and in London are shown at an exchange rate of \$4.03 Canadian to the pound in 1947-48, and at the old rate of \$4.86½ to the pound in 1946-47.

Details of the unmatured funded debt of Canada may be found on page 28. The decrease during 1947-48 of \$584,517,588.19 is accounted for as follows:

Matured or called issues—

2½% Loan 1897, due October 1, 1947, London	\$ 88,484 94
4% Loan 1932-52 called October 15, 1947	56,191,000 00
4½% Conversion Loan 1931-57 called November 1, 1947	37,523,200 00
3½% First War Loan 1940 due February 1, 1948	50,012,350 00
2½% Second Victory Loan 1942 due March 1, 1948	269,879,000 00
1½% Fifth Victory Loan 1943 due May 1, 1947	373,259,000 00
1½% Sixth Victory Loan 1944 due March 1, 1948	239,713,000 00
War Savings Certificates, 1940, matured and outstanding	10,907,495 00
Net decrease in Deposit Certificates	180,000,000 00
Net decrease in Non-interest Bearing Certificates	308,254 88
Net decrease in unmatured War Savings Certificates, 1940	26,420,549 98
Redemption of 2½% Canada Savings Bonds 1946-56	92,394,150 00
Redemption of refundable portion of personal income tax and excess profits tax	84,209,899 86
Redemption of vested stock, London, England.....	205,441 48
Reduction in the Canadian dollar equivalent of outstanding sterling loans from \$4.86½ to \$4.03 to the pound.....	1,935,912 07
	<u>\$ 1,423,047,738 19</u>

Less new loan issues—

1½% Loan 1948-50	325,000,000 00
2½% Canada Savings Bonds, 1947	263,530,150 00
Six months ½% Treasury Notes dated November 1, 1947	200,000,000 00
2½% Export-Import Bank Loan dated March 1, 1948	50,000,000 00
	<u>\$ 838,530,150 00</u>

Net Decrease, 1947-48\$ 584,517,588 19

THE GOVERNMENT

EXPENDITURE AND

YEAR ENDED

EXPENDITURE

ORDINARY

\$

cts.

\$

cts.

Agriculture.....			16,310,711	36
Auditor General's Office.....			395,484	83
Civil Service Commission.....			664,653	75
External Affairs.....			7,194,930	95
Finance—				
Interest on Public Debt, Appendix 2, Part II.....	455,455,203	64		
Cost of Loan Flotations, Appendix 4, Part II.....	861,449	80		
Annual amortization of bond discounts and commissions, Appendix No. 2, Part I.....	10,052,136	37		
Servicing of the public debt, Appendix 3, Part II.....	355,997	22		
Total Public Debt Charges.....	466,724,787	03		
Subsidies to Provinces.....	33,394,114	02		
Compensation to provinces under The Dominion-Provincial Taxation Agreement Act, 1942.....	63,001,295	42		
Compensation to provinces under The Dominion-Provincial Tax Rental Agreements Act, 1947.....	59,495,623	02		
Sundry.....	14,817,171	22		
			637,432,990	71
Fisheries.....			4,097,163	01
Governor General and Lieutenant-Governors.....			238,942	89
Insurance.....			237,241	61
Justice.....			8,481,300	70
Labour—Unemployment Insurance Act—Administration and Government's contribution.....			35,140,405	24
General.....			2,651,248	72
Legislation including Chief Electoral Office.....			4,491,635	46
Mines and Resources.....			23,614,831	90
National Defence.....			615,055	01
National Health and Welfare.....			10,814,478	54
Old Age Pensions and pensions to blind persons.....			58,089,960	41
Family Allowances.....			263,165,192	33
National Revenue.....			37,312,033	44
Post Office.....			67,943,475	57
Prime Minister's Office.....			99,268	33
Privy Council.....			113,762	09
Federal District Commission.....			1,173,314	60
Public Archives.....			157,163	80
Public Printing and Stationery.....			535,701	10
Public Works.....			35,344,647	71
Reconstruction and Supply.....			13,485,045	87
Royal Canadian Mounted Police.....			10,405,879	35
Secretary of State.....			1,344,866	37
Trade and Commerce.....			10,845,946	73
Transport.....			30,122,568	40
Veterans Affairs.....			56,055,089	19
Pensions (War 1914-18 and military).....			41,227,033	45
Total Ordinary Expenditure.....			1,380,002,023	42

OF CANADA

REVENUE STATEMENT

MARCH 31, 1948

REVENUE

ORDINARY

\$ cts. \$ cts.

Tax Revenues—

Customs Duties.....	383		293,012,026	56
Excise Duties.....			196,794,207	65
Excise Taxes—Sales Tax.....	383,012,443	26		
Other Excise Taxes.....	268,429,064	40		

651,441,507 66

Less refunds..... 10,683,238 33

640,758,269 33

Income Tax—

Individuals.....	659,828,214	88		
Corporations.....	364,131,114	42		
Dividends, interest, etc, going abroad.....	33,928,935	01		
Rents and royalties going abroad.....	1,960,092	53		

1,059,848,356 84

Excess Profits tax..... 227,030,493 93

Succession Duties..... 30,828,039 88

Chartered Banks, note circulation tax..... 187,869 50

Insurance Companies..... 3,004,080 85

Miscellaneous..... 612,050 08

Total revenue from taxes..... 2,452,075.394 62

Non-tax Revenues—

Post Office.....	77,758,408	16
Return on Investments.....	75,799,911	77
Bullion and Coinage.....	1,731,286	21
Premium, Discount and Exchange.....	3,736,464	62
Privileges, Licences and Permits.....	4,872,163	73
Proceeds from Sales.....	2,293,706	93
Services and Service Fees.....	8,497,023	38
Refunds of Expenditure.....	1,201,892	87
Miscellaneous.....	1,879,732	46

177,770,590 13

Total Ordinary Revenue..... 2,629,845,984 75

THE GOVERNMENT
EXPENDITURE AND
YEAR ENDED

EXPENDITURE—Continued	\$	cts.	\$	cts.
CAPITAL ACCOUNTS				
Public Works (Railways).....	3,809,480	20		
Public Works (Miscellaneous).....	11,846,494	90		
			15,655,975	10

DEMOBILIZATION AND RECONVERSION

Agriculture.....	33,232,578	11		
Auditor General's Office.....	99,960	57		
Civil Service Commission.....	606,739	42		
External Affairs.....	22,399,823	26		
Finance.....	19,064,355	77		
Wartime Prices and Trade Board Administration.....	5,794,280	93		
Subsidies paid by Commodity Prices Stabilization Corporation.....	34,341,383	86		
Fisheries.....	68,514	38		
Justice.....	31,147	35		
Labour.....	11,391,600	20		
Mines and Resources.....	1,812,373	74		
National Defence.....	195,384,145	92		
National Health and Welfare.....	1,102,673	81		
Privy Council.....	8,124	48		
Public Works.....	1,241,890	57		
Reconstruction and Supply.....	62,333,440	92		
Royal Canadian Mounted Police.....	1,626,760	13		
Trade and Commerce.....	126,011	83		
Transport.....	6,387,081	42		
Veterans Affairs.....	34,353,592	43		
Post discharge rehabilitation benefits.....	78,322,803	00		
War service gratuities.....	14,009,590	68		
Re-establishment credits.....	70,165,126	29		
Pensions, World War II.....	40,517,026	52		
			634,421,025	59

SPECIAL

Prairie Farm Assistance Act, 1939—				
Administration.....	450,104	35		
Advances to Prairie Farm Emergency Fund.....	10,743,549	10		
Subsidy payments on oats and barley used as feed for livestock—Department of Agriculture.....	13,963,218	09		
Canadian Wheat Board—				
Deficits in certain accounts pursuant to guarantees given by the Government of Canada.....	31,450,497	64		
Other.....	6,533,376	94		
			63,140,746	12

OF CANADA

REVENUE STATEMENT

MARCH 31, 1948

REVENUE—Continued

CAPITAL ACCOUNTS—Refunds

	\$	cts.	\$	cts.
Public Works (Canals).....	34,955	95		
Public Works (Railways).....	17,495	04		
Public Works (Miscellaneous).....	8,414	31		
				60,865 30

SPECIAL RECEIPTS AND OTHER CREDITS

To Consolidated Fund Revenue—

Refunds of previous years' special expenditures.....	7,337	57		
Refunds of previous years' war, demobilization and reconversion expenditures.....	132,565,935	23		
Miscellaneous war, demobilization and reconversion revenue.....	29,809,162	03		
Sale of surplus war assets.....	63,380,583	00		
Donations to the Crown.....	138,430	80		
Canadian Wheat Board—				
Surpluses in certain flaxseed accounts.....	15,671	35		
Investment in Crown Companies transferred to Active Assets—				
Advances to Wartime Oils Limited (Department of Reconstruction and Supply).....	1,204,382	77		
Advances to Canadian Arsenals Limited (Department of Reconstruction and Supply).....	2,500,000	00		
			229,621,502	75

To Non-Active Accounts—

Canadian National (West Indies) Steamships Ltd.—				
Reduction in indebtedness.....	255,979	48		
National Harbours Board—				
Reduction in indebtedness—				
Halifax Harbour.....	55,000	00		
Chicoutimi Harbour.....	26,471	68		
Three Rivers Harbour.....	408	79		
Saskatchewan Seed Grain Loans Guarantees, 1936 and 1937—				
Adjustment pursuant to The Western Provinces Treasury Bills and Natural Resources Settlement Act, 1947—				
Amount written off.....	4,886,724	62		
Amount transferred to Active Assets.....	4,886,724	62		
			10,111,309	19

THE GOVERNMENT

EXPENDITURE AND

YEAR ENDED

EXPENDITURE—Concluded

	\$	cts.	\$	cts.
GOVERNMENT OWNED ENTERPRISES				
Net Income Deficits for calendar year 1947—				
Canadian National Railways.....	15,885,194	28		
Prince Edward Island Car Ferry and Terminals.....	931,855	96		
Trans-Canada Air Lines.....	1,369,678	30		
National Harbours Board—				
Churchill Harbour.....	66,681	19		
Quebec Harbour.....	70,481	14		
Total losses charged to Consolidated Deficit Account.....	18,323,890	87		
Loans and Advances, Non-Active, during fiscal year 1947-48—				
National Harbours Board, Schedule M, page 20, (see also refunds, page 11).....	371,355	90		
			18,695,246	77
OTHER CHARGES				
Write-off of Active Assets to the Consolidated Deficit Account—				
Reduction of Soldier and General Land Settlement Loans.....	2,521	50		
Reduction of Veterans Land Act Loans.....	2,097,390	70		
Cancellation of Canadian Farm Loan Board Capital Stock.....	525	00		
Provision for reserve for possible losses on ultimate realization of active assets, charged to Consolidated Deficit Account.....	75,000,000	00		
Provision for reserve for conditional benefits under The Veterans Land Act, 1942, charged to Consolidated Deficit Account.....	4,504,551	83		
			81,604,989	03
OTHER CHARGES (CONTRA)				
Write-off of Non-Active Assets to the Consolidated Deficit Account—				
Reduction in Canada's equity in the Canadian National Railways, as reflected in the Canadian National Railways Securities Trust Stock, due to capital losses on line abandonments and retirement of property and rolling stock equipment.....	1,885,469	41		
Reduction of Seed Grain and Relief Accounts, Department of Mines and Resources.....	62,571	50		
To Consolidated Deficit Account—transfer from Capital Accounts— Airways and Airports, being amount charged in 1946-47 for airways facilities, State of Michigan, U.S.A. (Department of Transport).....	158,406	95		
			2,106,447	86
Grand Total Expenditure and Debits.....			2,195,626,453	89
Excess of Revenues over Expenditures carried to Consolidated Deficit Account.....	679,868	364 61		
Less—Excess of Expenditures over Revenues—				
Capital and Non-Active Accounts.....	3,748,708	65		
Over-all Surplus or Decrease in Net Debt.....			676,119,655	96
			2,871,746,109	55

OF CANADA

REVENUE STATEMENT

MARCH 31, 1948

REVENUE—Concluded

OTHER CREDITS (CONTRA)	\$	cts.	\$	cts.
To Non-Active Accounts—				
Canadian National Railways Securities Trust Stock—				
Reduction in book value of the capital stock due to capital losses on line abandonments and retirement of property and rolling stock equipment for the calendar year 1947 written off to the Consolidated Deficit Account.....	1,885,469	41		
Seed Grain and Relief Accounts, Department of Mines and Resources—				
Write-off to Consolidated Deficit Account of yearly established losses.....	62,571	50		
To Public Works Capital (Miscellaneous)—				
Transfer to Consolidated Deficit Account of amount charged in 1946-47 to Civil Aviation—Airways and Airports, for airways facilities, State of Michigan, U.S.A. (Department of Transport).....	158,406	95		
				2,106,447 86
Grand Total Revenue and Credits.....			2,871,746	109 85

Comparative Schedules to Balance Sheet for Fiscal Years Ended March 31, 1948 and March 31, 1947

	1948	1947	Net Increase or Decrease during 1947-48
	\$	\$	\$
Schedule A			
CASH—			
Department of Finance—			
In Current Deposits—			
Canada.....	13,273,996 40	450,069,509 20	-436,795,512 80
London.....	6,668,130 22	7,442,430 63	-774,300 41
New York.....	14,580,735 32	24,679,734 28	-10,098,998 96
	34,522,861 94	482,191,674 11	-447,668,812 17
In Special Deposits—			
Bank of Canada—Special Funds—			
Bond Redemption Account.....	1,258,055 56	392,995 86	+865,059 70
War Savings Certificates Redemption Account.....	435,930 07	367,631 73	+68,298 34
Interest Account.....	758,318 42	627,066 59	+131,251 83
Bank of Montreal, London—Special Funds—			
Bond Redemption Account.....	658,917 68	959,292 33	-300,374 65
Interest Account.....	4,029 49	4,900 17	-870 68
Bank of Montreal, New York—Special Funds—			
Interest Account.....	3,151 50	2,264 00	+887 50
Securities Account.....	400,492 85		+400,492 85
	3,518,895 57	2,354,150 68	+1,164,744 89
Schedule B			
DEPARTMENTAL WORKING CAPITAL ADVANCES—			
Finance—			
Assay Office, Vancouver—			
Gold and Silver Purchase Account.....	75,182 75	27,592 30	+47,590 45
Royal Canadian Mint—(Appendix No. 12, page 50—)			
Gold Purchase Account.....	6,832,013 83	4,169,609 69	+2,662,404 14
Silver Coinage and Alloy Purchase Account.....	415,221 63	563,535 83	-148,364 20
Silver Purchase Account—C.V.S. Medals Account.....	365,765 78	555,168 67	-189,402 89
Silver Bullion Account.....	564,602 26	269,285 73	+295,316 53
Nickel Purchase Account.....	86,715 88	89,144 84	-2,428 96
Copper Purchase Account.....	228,676 04	349,122 97	-120,446 93
Blank Bonds Reserve.....	70,018 09		+70,018 09
Public Printing and Stationery—			
King's Printer Advance—Printing.....	1,146,405 10	892,163 84	+254,241 26
King's Printer Advance—Stationery.....	368,513 63	213,876 46	+154,637 17
Transport—			
Stores Account.....	1,584,240 42	1,444,750 06	+139,490 36
	11,737,355 41	8,574,300 39	+3,163,055 02
Schedule C			
LOANS AND ADVANCES TO RAILWAY AND STEAMSHIP COMPANIES—			
Department of Transport—			
Canadian Government Railways—Working Capital.....	16,771,980 54	16,771,980 54	
Canadian National Railways—			
Advances, Refunding Act, 1938.....	76,890,029 45	76,890,029 45	
Advances, Refunding Act, 1944 (U.S. Dollars).....	80,186,000 00	80,186,000 00	
Advances, Refunding Act, 1944 (Can. Dollars).....	81,770,308 19	65,500,000 00	+16,270,308 19
Advances, Refunding Act, 1947.....	37,259,549 34		+37,259,549 34
Advances, Financing and Guarantee Act, 1940—			
Grand Trunk Railway Debenture Stock.....	108,155,796 70	108,155,796 70	
Advances, Financing and Guarantee Act, 1941—			
Purchase of securities.....	8,589,610 90	8,592,109 50	-2,498 60
Advances, Financing and Guarantee Act, 1942—			
Purchase of securities.....	18,276,036 27	18,276,036 27	
Advances, The War Appropriation (United Kingdom Finance) Act, 1942—			
Purchase of securities.....	256,410,516 53	256,387,884 06	+22,632 47
Advances, Financing and Guarantee Act, 1947.....	5,886,566 33		+5,886,566 33
Advances, Trans-Canada Airlines Act.....	19,043,022 71	3,943,022 71	+15,100,000 00
Temporary Loan.....	11,000,000 00		+11,000,000 00
Purchase of railway equipment leased to Canadian National Railways—			
1936 Agreement.....	1,551,519 31	2,068,092 38	-517,173 07
1943 Agreement.....	17,178,333 45	18,740,000 13	-1,561,666 68
1944 Agreement.....	10,424,740 01	11,293,468 35	-868,728 34
1946 Agreement.....	11,331,095 96	12,202,718 72	-871,622 76
	760,725,105 69	679,007,738 81	+81,717,366 88

SCHEDULES TO BALANCE SHEET—Continued

Schedule D	1948		1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
LOANS AND ADVANCES TO SUNDRY GOVERNMENT AGENCIES—						
Crown Companies—						
Department of Finance—						
Commodity Prices Stabilization Corp. Ltd.....	20,676,526	62	40,017,910	48	-19,341,383	86
Export Credits Insurance Corp.—Capital Surplus.....	5,000,000	00	2,500,000	00	+2,500,000	00
	25,676,526	62	42,517,910	48	-16,841,383	86
Department of Reconstruction and Supply—						
Central Mortgage and Housing Corporation.....	22,500,000	00			+22,500,000	00
Canadian Arsenals, Limited.....	2,500,000	00			+2,500,000	00
War Assets Corporation.....	1,548,196	89	1,893,074	09	-344,877	20
	26,548,196	89	1,893,074	09	+24,655,122	80
Department of Trade and Commerce—						
Canadian Commercial Corporation—Working Capital.....	2,500,000	00	2,500,000	00		
Departmental—						
Agriculture—						
Prices Support Account.....	1,061,353	30	23,928,958	33	-22,867,605	03
Agricultural Products Account.....	16,316,228	81			+16,316,228	81
	17,377,582	11	23,928,958	33	-6,551,376	22
National Revenue—						
Canadian Broadcasting Corporation.....	2,000,000	00	2,000,000	00		
Trade and Commerce—						
Board of Grain Commissioners (Canada Grain Act).....	6,289	19	3,351	56	+2,937	63
Transport—						
National Harbours Board—Montreal.....	60,227,221	53	60,243,173	74	-15,952	21
Vancouver.....	24,863,186	76	24,873,386	87	-10,200	11
	85,090,408	29	85,116,560	61	-26,152	32
Veterans Affairs—						
Soldier Land Settlement Loans.....	32,025,218	21	33,298,850	25	-1,273,632	04
British Family Settlement—Canadian portion.....	2,860,136	08	3,114,671	52	-254,535	44
Soldier Settlement Unallotted Lands.....	54,043	06	54,020	75	+22	31
Veterans Land Act Advances.....	127,041,954	47	92,356,306	36	+34,685,648	11
Less—Soldier Settlement and Veterans Land Act suspense.....			-4,364,225	48	+4,364,225	48
Amount transferred to non-active account to provide for revaluation and losses.....	-16,525,917	49	-16,525,917	49		
	145,455,434	33	107,933,705	91	+37,521,728	42
	304,654,437	43	265,893,560	98	+38,760,876	45

Schedule E

LOANS AND ADVANCES TO PROVINCIAL AND MUNICIPAL GOVERNMENTS—

Provincial:

Department of Finance—						
Alberta—Subsidy Overpayment.....			350,000	00	-350,000	00
Under Relief Acts.....			25,862,000	00	-25,862,000	00
Consolidated Loans, 1947 settlement.....	12,883,250	00			+12,883,250	00
British Columbia—Under Relief Acts.....			34,032,619	04	-34,032,619	04
Consolidated Loans, 1947 settlement.....	25,689,028	35			+25,689,028	35
Manitoba—Under Relief Acts.....			24,734,451	82	-24,734,451	82
Consolidated Loans, 1947 settlement.....	19,294,776	24			+19,294,776	24
Saskatchewan—Power Commission.....	30,720	00	34,560	00	-3,840	00
Seed Grain Loans Guarantee Act, 1938.....	8,707,469	31	10,287,730	91	-1,580,261	60
Seed Grain Advances, 1908.....	79,076	89	79,732	39	-655	50
Under Relief Acts.....			70,668,403	20	-70,668,403	20
Consolidated Loans, 1947 settlement.....	35,993,804	65			+35,993,804	65
Department of Fisheries—						
British Columbia—Fisheries Research Board of Canada....	217	94	1,692	93	-1,474	99
Municipal:						
Department of Finance—						
Municipal Improvements Assistance Act, 1938.....	4,973,759	15	5,219,591	46	-245,832	31
Department of Transport—						
Dawson Creek—Sewage Disposal System.....	92,700	00	103,191	00	-10,491	00
	107,744,802	53	171,373,972	75	-63,629,170	22

SCHEDULES TO BALANCE SHEET—Continued

	1948		1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
Schedule F						
LOANS AND ADVANCES TO UNITED KINGDOM AND OTHER GOVERNMENTS—						
Australia:						
Department of National Defence—						
General Advances.....	273	70			+273	70
Belgium:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	65,596,000	00	51,459,698	62	+14,136,301	38
Department of Trade and Commerce—						
General Advances.....			939,030	20	-939,030	20
China:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	39,542,147	46	19,496,491	99	+20,045,655	47
Czechoslovakia:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	15,175,550	11	4,860,677	90	+10,314,872	21
France:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	206,345,000	00	156,400,000	00	+49,945,000	00
Greece:						
Department of Finance—Loan.....	6,525,000	00	6,525,000	00		
Netherlands:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	104,839,812	62	76,303,363	81	+28,536,448	81
Department of National Defence—						
General Advances.....			3,340	45	-3,340	45
Department of Reconstruction and Supply—						
General Advances.....			2,058,836	03	-2,058,836	03
Netherlands Indies:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	11,600,000	00	5,700,000	00	+5,900,000	00
Newfoundland:						
Department of National Defence—						
General Advances.....			0	70	-0	70
Norway:						
Department of Finance—						
Export Credits Insurance Act—Loan.....	20,364,891	77	18,308,416	67	+2,056,475	10
Department of National Defence—						
General Advances.....			3,706	27	-40	24
Roumania:						
Department of Finance—Loan.....	24,329,262	40	24,329,262	40		
Union of Soviet Socialist Republics:						
Department of Finance—						
Loan for purchase of wheat and flour.....			2,500,000	00	-2,500,000	00
Export Credits Insurance Act—Loan.....	2,866,098	69	2,866,098	69		
Department of Trade and Commerce—						
General Advances.....	8,815,680	52	8,815,680	52		
United Kingdom:						
Department of Finance—						
Loan—The War Appropriation (United Kingdom Financing) Act, 1942.....	331,479,233	30	442,764,169	24	-111,284,935	94
Loan—United Kingdom Financial Agreement Act, 1946.....	1,008,000,000	00	640,000,000	00	+368,000,000	00
Department of National Defence—						
General Advances.....	-38,083	34			-38,083	34
United States of America:						
Department of Fisheries—						
Pacific Halibut Treaty—Collectible expenses.....	11,309	32	23,302	62	-11,993	30
Pacific Salmon Treaty—Collectible expenses.....	49,674	17	26,670	71	+23,003	46
Pacific Salmon Treaty—Hell's Gate—Collectible expenses..	30,120	95	159,891	97	-129,771	02
Department of National Defence—						
General Advances.....	479,271	73	534,097	49	-54,825	76
	1,846,014,909	43	1,464,077,736	28	+381,937,173	15

SCHEDULES TO BALANCE SHEET—Continued

	1948		1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
Schedule G						
LOANS AND ADVANCES—MISCELLANEOUS—						
Department of Finance—						
Bank for International Settlements.....	272,785	84	272,785	84		
New Westminster Harbour Commission.....	978,037	23	274,537	23	+703,500	00
Saint John Bridge and Railway Extension Co.—Loan.....	433,900	00	433,900	00		
Department of Mines and Resources—						
Empire Settlement Scheme.....	117,797	59	117,838	62		-41 03
Assistance to Indians.....	31,662	45	20,111	60	+11,550	85
Seed Grain and Relief.....	2,183,152	29	2,295,843	85	-112,691	56
Less—Amount transferred to non-active account.....	-76,372	19	-138,943	69	+62,571	50
Department of National Defence—						
Saskatchewan Power Commission.....	28,099	60	30,559	27	-2,459	67
Department of Reconstruction and Supply—						
Algoma Steel Corporation Ltd.....	989,312	93	1,239,312	93	-250,000	00
Dominion Steel and Coal Corp. Ltd.....	1,160,359	01	3,724,660	08	-2,564,301	07
Sundry Coal Companies.....	129,657	30	274,929	36	-145,272	06
Crown Trust and Guarantee Company.....	46,636	10	72,307	70	-25,671	60
Sundry Oil Drilling Operators.....	1,204,382	77			+1,204,382	77
Department of Transport—						
Sale of Steamer <i>Pelee</i> , unpaid balance.....	5,000	00	10,000	00	-5,000	00
Cabot Shipping Co. Ltd. (Motor Vessel, <i>Listowell</i>).....	8,750	00	13,750	00	-5,000	00
	7,513,160	92	8,641,592	79	-1,128,431	87
Schedule H						
INVESTMENTS—CANADIAN FARM LOAN BOARD—						
Department of Finance—						
Advance for initial operating expenses.....	50,000	00	50,000	00		
Initial Capital Advances.....	5,000,000	00	5,000,000	00		
Capital Stock.....	2,241,838	00	2,242,363	00	-525	00
Bonds.....	13,800,000	00	13,700,000	00	+100,000	00
Canadian Fisherman's Loan Act—						
Initial Capital Advances.....	29,000	00	29,000	00		
Capital Stock.....	1,519	00	1,519	00		
	21,122,357	00	21,022,882	00	+99,475	00
Schedule I						
INVESTMENTS—BALANCES RECEIVABLE UNDER AGREEMENTS OF SALE OF CROWN ASSETS—						
Department of Reconstruction and Supply—						
Algoma Steel Corporation, Ltd.....	5,842,236	56	6,130,353	42	-288,116	86
Atlas Steels, Ltd.....	639,098	49	662,990	05	-23,891	56
Vivian Diesels and Munitions, Ltd.....	150,794	77	162,227	61	-11,432	84
North American Cyanamid, Ltd.....	2,880,000	00	3,600,000	00	-720,000	00
Noranda Mines, Ltd.....			900,000	00	-900,000	00
Department of Mines and Resources—						
Abasand Oils, Ltd.....	2,018,829	31	2,047,122	79	-28,293	48
	11,530,959	13	13,502,693	87	-1,971,734	74
Schedule J						
INVESTMENTS—MISCELLANEOUS—						
Department of Finance—						
Export Credits Insurance Corporation—Capital Stock.....	5,000,000	00	2,500,000	00	+2,500,000	00
Montreal Turnpike Trust—Commutation agreements.....	14,308	00	14,308	00		
Securities Investment Account.....	686,361,745	66	276,366,554	31	+409,995,191	35
Department of Reconstruction and Supply—						
Eldorado Mining and Refining Limited Stock.....	9,246,876	82	9,246,876	82		
Polymer Corporation, Ltd.....	42,886,297	66	42,886,297	66		
War Assets Corporation, Stock—(Liability of Predecessor Company).....	250,000	00	250,000	00		
Department of Transport—						
Construction of dock and rail facilities for Steep Rock Iron Mines, Limited.....	2,818,368	71	2,846,861	54	-28,492	83
	746,577,596	85	334,110,898	33	+412,466,698	52
Schedule K						
SUNDRY SUSPENSE ACCOUNTS—						
Department of Finance—						
Bank of Montreal, Provincial Notes—Suspense Account.....	27,567	83	27,573	83	-6	00
Canadian Sugar Stabilization Corporation Ltd.—						
Price Stabilization Contingency Reserve (contra).....	19,992,141	51	19,337,930	71	+654,210	80
Cheque Adjustment Suspense.....	2,079	67	2,079	67		
Retirement Fund Suspense.....	154	15	191	28	-37	13
	20,021,943	16	19,367,775	49	+654,167	67

SCHEDULES TO BALANCE SHEET—Continued

	1948		1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
Schedule I						
CAPITAL EXPENDITURES—						
Public Works (Canals)—						
Department of Public Works—						
Burlington Bay Canal.....	308,328	32	308,328	32		
Lake St. Peter.....	1,164,235	08	1,164,235	08		
Department of Transport—						
Chambly Canal, River Richelieu.....	579,715	42	579,715	42		
Lachine Canal.....	10,991,547	81	10,991,547	81		
Murray Canal.....	1,248,946	71	1,248,946	71		
Ottawa Works.....	6,871,214	97	6,871,214	97		
Quebec Canal.....	34,841	69	34,841	69		
Rideau Canal.....	143,358	12	143,358	12		
Sault Ste. Marie Canals.....	4,935,809	42	4,935,809	42		
St. Anne's lock—Railway Bridge at Ile Perrot.....	150,000	00	150,000	00		
St. Lawrence Canals.....	34,131,289	70	34,131,439	70		- 150 00
St. Lawrence Ship Canal.....	133,896	80	133,896	80		
St. Ours Locks.....	614,426	39	614,426	39		
St. Peters Canal.....	492,023	82	492,023	82		
Tay River Navigation.....	476,128	73	476,128	73		
Trent Canal Improvements.....	559,067	70	559,067	70		
Trent River Navigation.....	19,082,888	54	19,086,555	76		- 3,667 22
Welland Canal.....	27,356,079	53	27,376,520	46		- 20,440 93
Welland Ship Canal.....	130,819,177	78	130,829,875	58		- 10,697 80
Miscellaneous.....	125	00	125	00		
	240,093,101	53	240,128,057	48		- 34,955 95
Public Works (Railways)—						
Department of Transport—						
Canadian Government Railways—						
Canadian Government Railways.....	64,853,544	02	64,853,544	02		
Cape Breton Railway.....	104,520	54	104,520	54		
Caraquet and Gulf Shore Railway.....	209,950	00	209,950	00		
Elgin and Havelock Railway.....	33,530	00	33,530	00		
Intercolonial Railway.....	110,623,445	79	110,514,536	10		+ 108,909 69
International Railway of New Brunswick.....	2,681,377	35	2,681,377	35		
Lotbiniere and Megantic Railway.....	336,875	00	336,875	00		
National Transcontinental Railway.....	161,183,433	04	161,183,433	04		
New Brunswick and Prince Edward Island Railway.....	361,540	66	361,540	66		
Prince Edward Island Railway.....	8,330,745	67	8,330,745	67		
Quebec Bridge.....	21,706,664	49	21,706,664	49		
Quebec and Saguenay Railway.....	7,120,895	74	7,120,895	74		
Salisbury and Albert Railway.....	84,390	41	84,390	41		
St. Martin's Railway.....	72,624	91	72,624	91		
York and Carleton Railway.....	20,976	16	20,976	16		
Hudson Bay Railway and Terminals—						
Hudson Bay Railway.....	33,263,259	51	33,280,504	05		- 17,244 54
Port Nelson Terminal.....	6,240,095	86	6,240,095	86		
Residue of cost of Steamer <i>Sheba</i>	78,610	58	78,610	58		
Prince Edward Island Car Ferry and Terminals.....	8,608,626	64	8,063,306	63		+ 2,635,320 01
Residue of capital cost of S.S. <i>Charlottetown</i>	1,194,145	44	1,194,145	44		
Construction of new car ferry.....	6,564,821	57	5,499,821	57		+ 1,065,000 00
Other Railways and Miscellaneous—						
Digby and Annapolis Railway.....	660,683	09	660,683	09		
North Railway.....	250,000	00	250,000	00		
Governor General's Cars.....	71,538	82	71,538	82		
Canadian Government Railways—						
Canada Central Railway—Peace River Bridge.....	175,000	00	175,000	00		
Residue of capital cost of steamers, <i>Drummond</i> and <i>McKee</i>	851,853	24	851,853	24		
	435,773,148	53	431,981,163	37		+ 3,791,985 16
Public Works (Miscellaneous)—						
Department of Reconstruction and Supply—						
St. Malo Shops Property.....	2,242,957	71	2,242,957	71		
Miscellaneous Property.....	148	59	148	59		
Department of Public Works—						
Bare Point Breakwater.....	217,995	90	217,995	90		
Burlington Channel Improvements.....	1,392,489	77	1,392,489	77		
Canadian Building, London, England.....	1,539,073	11	1,539,073	11		
Canadian Legation Building, Tokyo, Japan.....	200,000	00	200,000	00		

SCHEDULES TO BALANCE SHEET—Continued

	1948	1947	Net Increase or Decrease during 1947-48			
	\$	cts.	\$	cts.	\$	cts.
Schedule L—Concluded						
CAPITAL EXPENDITURES—Concluded						
Public Works (Miscellaneous)—Concluded						
Department of Public Works—Concluded						
Canadian Legation Building and Site, Washington, D.C.....	477,754	35	477,754	35		
Cape Tormentine Harbour.....	95,000	00	95,000	00		
Esquimalt Graving Dock.....	7,799,761	10	7,799,761	10		
Georgian Bay to Montreal, Waterway Survey.....	918,796	85	918,796	85		
Government Buildings, Ottawa.....	35,260,968	34	35,260,968	34		
Halifax Elevator Site.....	86,511	89	86,511	89		
Halifax Harbour Improvements.....	13,025,454	11	13,025,454	11		
Kingston Graving Dock.....	556,589	35	556,589	35		
Land and Cable Telegraph Line.....	348,320	77	348,320	77		
Land for Post Office Site, Quebec.....	121,600	00	121,600	00		
Levis Graving Dock.....	971,592	58	971,592	58		
Miscellaneous Wharves.....	1,201,132	06	1,201,132	06		
Montreal Harbour Improvements.....	1,060,342	83	1,060,342	83		
Ottawa—Expropriations of property between Sparks and Wellington Streets, east of Elgin Street.....	855,581	54	855,581	54		
Port Arthur and Fort William and River Kaministiquia— Improvements.....	16,249,019	98	16,249,019	98		
Port Colborne Harbour.....	904,459	39	904,459	39		
Quebec Harbour Improvements.....	10,326,478	87	10,326,478	87		
Rainy River Lock and Dam.....	133	80	133	80		
Sorel Harbour Improvements.....	1,806,540	71	1,806,540	71		
St. Andrews Rapids, including Red River Improvements....	1,569,776	99	1,569,776	99		
Saint John Harbour Improvements.....	19,300,822	66	19,300,822	66		
Tiffin Harbour Improvements.....	481,621	59	481,621	59		
Toronto Harbour Improvements.....	9,331,987	37	9,331,987	37		
Toronto, New Dominion Building.....	1,166,646	95	1,166,646	95		
Upper St. Lawrence River—Channel Improvements.....	468,097	68	468,097	68		
Vancouver Harbour Improvements.....	3,600,078	73	3,600,078	73		
Victoria Harbour, British Columbia, Improvements.....	5,131,024	94	5,131,024	94		
Victoria Harbour, Ontario, Improvements.....	761,801	79	761,801	79		
Yukon Territory Works (Part).....	1,638,068	55	1,638,068	55		
Department of Transport—						
Alaska Communications System.....	213,177	99			+213,177	99
Canadian Government Trans-Atlantic Air Service.....	1,670,000	00	1,670,000	00		
Civil Aviation—Airways and Airports.....	29,001,819	64	20,517,806	04	+8,484,013	60
Eastern Arctic Patrol.....	482,415	68			+482,415	68
Government Shipbuilding Programme.....	53,325,520	64	53,325,520	64		
Hopper Barge <i>Chesterfield</i>	233,941	30	233,941	30		
Icebreaker and Service Vessels.....	760,698	87	760,698	87		
Lighthouse Supply and Buoy Vessel for the East Coast.....	11,500	00			+11,500	00
St. Lawrence River Improvements.....	90,006,460	72	87,516,876	35	+2,489,584	37
Tug <i>Ocean Eagle</i>	91,071	49	91,071	49		
Yukon Territory Works (Part).....	283,323	55	283,323	55		
National Harbours Board—						
Churchill, Port and Terminals.....	12,797,436	40	12,798,454	30	—1,017	90
Prescott Elevator.....	4,707,440	23	4,707,440	23		
Port Colborne Elevator.....	2,356,217	60	2,356,217	60		
	337,049,654	86	325,369,981	22	+11,679,673	64
Military Property and Stores—						
Department of National Defence—						
Military Property and Stores.....	12,699,263	02	12,699,263	02		
Less—Fort Osborne Barracks, Winnipeg.....	—62,947	27	—62,947	27		
St. Helen's Island, barracks site.....	—19,783	10	—19,783	10		
	12,616,532	65	12,616,532	65		
Territorial Accounts—						
Department of Mines and Resources—						
Northwest Territories, Organization.....	1,460,000	00	1,460,000	00		
Northwest Territories, Purchase.....	1,460,000	00	1,460,000	00		
Northwest Rebellion.....	826,077	87	826,077	87		
Dominion Lands Expenditure to March 31, 1911.....	10,425,395	92	10,425,395	92		
Less—Received from Dominion Lands.....	—4,275,526	11	—4,275,526	11		
	9,895,947	68	9,895,947	68		
	1,035,428,385	25	1,019,991,682	40	+15,436,702	85

SCHEDULES TO BALANCE SHEET—Continued

	1948	1947	Net Increase or Decrease during 1947-48
	\$ cts.	\$ cts.	\$ cts.
Schedule M			
OTHER NON-ACTIVE ASSETS—			
Non-active Loans—Canadian National Steamships—			
Department of Transport—			
Canadian Government Merchant Marine, Limited.....	8,098,389 16	8,098,389 16	
Canadian National (West Indies) Steamships, Ltd.....	3,698,817 11	3,954,796 59	-255,979 48
	11,797,206 27	12,053,185 75	-255,979 48
Non-active Advances—National Harbours Board—			
Department of Transport—			
Chicoutimi.....	3,811,188 58	3,837,660 26	-26,471 68
Churchill.....	15,572 25	13,821 25	+1,751 00
Halifax.....	12,497,278 31	12,528,717 66	-31,439 35
Montreal—Jacques Cartier Bridge—Advances for payment of guaranteed interest.....	7,086,031 00	6,822,031 00	+264,000 00
Port Colborne Elevator.....	819 46	819 46	
Quebec.....	27,828,353 13	27,773,051 25	+55,301 88
Saint John.....	17,325,663 93	17,301,488 27	+24,175 66
Three Rivers.....	3,984,668 39	3,982,510 47	+2,157 92
	72,549,575 05	72,260,099 62	+289,475 43
Miscellaneous Non-active Accounts—			
Canadian Pacific Railway (old).....	62,791,435 25	62,791,435 25	
Canadian National Railways Securities Trust Stock.....	378,518,135 02	380,403,604 43	-1,885,469 41
Canadian National Railway Stock.....	18,000,000 00	18,000,000 00	
Saskatchewan Seed Grain Loans Guarantee Act, 1936.....		2,637,398 15	-2,637,398 15
Seed Grain Loans Guarantee Act, 1937.....		7,136,051 09	-7,136,051 09
Loans and Advances—			
Railways and Steamships—			
Canadian Pacific Railway—			
Advances under Relief Acts.....	1,447,222 71	1,447,222 71	
Sundry Government Agencies—			
High Commissioner's Office Suspense—(External Affairs). Seed Grain and Relief (Department of Mines and Resources).....	2,043 17	2,043 17	
	76,372 19	138,943 69	-62,571 50
Soldier and General Land Settlement Loans.....	16,525,917 49	16,525,917 49	
Other Governments—			
Italian Government—Wheat purchases 1915 (Department of Trade and Commerce).....	702 52	702 52	
Russian Government—Saddlery Purchases, 1915 (Depart- ment of National Defence—Army).....	55,571 82	55,571 82	
Miscellaneous—			
Victoria Shipowners, Ltd.—Balance remaining after liquid- ation (Department of Transport).....	621,987 05	621,987 05	
Investments—			
Department of Finance—			
Earl of Selkirk Mortgage on property in Township of Moulton.....	13,900 00	13,900 00	
Quebec Trustee Trust Bond.....	20,000 00	20,000 00	
Department of Transport—			
Grand Trunk Railway Preference Stock.....	121,739 65	121,739 65	
Department of Veterans Affairs—			
University Hospital, Edmonton, Alberta.....	100,000 00	100,000 00	
Defalcation and Deficiency Suspense Accounts—			
Department of Finance—			
Bonds, Interest and Notes Adjustment Account.....	16,793 52	16,793 52	
Coupons—New York Loans.....	45,738 50	45,738 50	
Department of Mines Suspense Account.....	11,208 45	11,208 45	
	478,368,767 34	490,090,257 49	-11,721,490 15
	562,715,548 66	574,403,542 86	-11,687,994 20

SCHEDULES TO BALANCE SHEET—Continued

Schedule N	1948		1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
FLOATING DEBT—						
Matured Funded Debt Outstanding—						
Payable in Canada—						
Debenture Stock, 5 per cent, 1919.....	1,000	00	1,000	00		
Debenture Stock, 5½ per cent, 1921.....	200	00	200	00		
Dominion of Canada Savings Certificates.....	4,090	00	4,120	00		-30 00
War Savings Certificates, 1917.....	8,630	00	8,855	00		-225 00
War Savings and Thrift Stamps, 1919.....	73,110	25	73,303	75		-193 50
Province of Canada 5 per cent Loan Debentures.....	400	00	400	00		
Province of New Brunswick 6 per cent Loan Debentures.....	600	00	600	00		
Provincial Notes, Nova Scotia.....	39,162	10	39,162	10		
Unpaid Warrants, Prince Edward Island.....	549	59	549	59		
War Loan 1915-25, 5 per cent.....	4,600	00	4,600	00		
War Loan 1916-13, 5 per cent.....	8,400	00	8,400	00		
Victory Loan, 1917-22, 5½ per cent.....	38,400	00	38,600	00		-200 00
Victory Loan, 1917-27, 5½ per cent.....	9,100	00	9,300	00		-200 00
Victory Loan, 1917-37, 5½ per cent.....	16,650	00	24,200	00		-7,550 00
Victory Loan, 1918-23, 5½ per cent.....	44,950	00	45,250	00		-300 00
Victory Loan, 1918-33, 5½ per cent.....	39,250	00	39,750	00		-500 00
Victory Loan, 1919-24, 5½ per cent.....	23,400	00	23,400	00		
Victory Loan, 1919-34, 5½ per cent.....	79,750	00	84,950	00		-5,200 00
Renewal Loan, 1922-27, 5½ per cent.....	3,350	00	3,350	00		
Renewal Loan, 1922-32, 5½ per cent.....	9,600	00	9,800	00		-200 00
Refunding Loan, 1923-28, 5 per cent.....	1,000	00	1,000	00		
Refunding Loan, 1923-43, 5 per cent.....	170,700	00	684,700	00		-514,000 00
Refunding Loan, 1924-44, 4½ per cent.....	103,800	00	514,400	00		-410,600 00
Refunding Loan, 1925-40, 4½ per cent.....	44,800	00	132,200	00		-87,400 00
Refunding Loan, 1926-46, 4½ per cent.....	243,700	00	645,100	00		-401,400 00
Refunding Loan, 1933-39, 4 per cent.....			2,500	00		-2,500 00
Refunding Loan, 1933-45, 4 per cent.....	130,500	00	250,300	00		-119,800 00
Refunding Loan, 1934-42, 3 per cent.....	23,000	00	30,000	00		-7,000 00
Refunding Loan, 1934-49, 3½ per cent (called).....	350,000	00	794,100	00		-444,100 00
Refunding Loan, 1937-44, 2½ per cent.....	1,000	00	6,000	00		-5,000 00
National Service Loan, 1931-36, 5 per cent.....	3,700	00	5,400	00		-1,700 00
National Service Loan, 1931-41, 5 per cent.....	151,000	00	190,000	00		-39,000 00
Loan of 1932-35, 4 per cent.....	2,000	00	2,000	00		
Loan of 1932-52, 4 per cent (called).....	2,882,000	00				+2,882,000 00
Loan of 1935-43, 2½ per cent.....	4,000	00	23,000	00		-19,000 00
Loan of 1938-44, 2 per cent.....			1,000	00		-1,000 00
Non-interest bearing certificates.....	328,926	72	214,567	79		+114,358 93
4½ Year Notes, 1936-41, 1 per cent.....	3,000	00	3,000	00		
Conversion Loan, 1937-49, 3½ per cent (called).....	143,600	00	430,600	00		-287,000 00
Conversion Loan, 1931-56, 4½ per cent (called).....	362,600	00	2,501,700	00		-2,139,100 00
Conversion Loan, 1931-57, 4½ per cent (called).....	1,984,900	00				+1,984,900 00
First War Loan, 1940, 3½ per cent.....	5,513,950	00				+5,513,950 00
Victory Loan, 1941-46, 2 per cent.....	183,000	00	555,000	00		-372,000 00
Second Victory Loan, 1942-48, 2½ per cent.....	2,042,000	00				+2,042,000 00
Third Victory Loan, 1942-46, 1½ per cent.....	93,000	00	252,000	00		-159,000 00
Fourth Victory Loan, 1943-46, 1½ per cent.....	164,000	00	564,000	00		-400,000 00
Fifth Victory Loan, 1943-47, 1½ per cent.....	347,000	00				+347,000 00
Sixth Victory Loan, 1944-48, 1½ per cent.....	2,593,000	00				+2,593,000 00
War Savings Certificates, 1940.....	10,907,495	00				+10,907,495 00
War Savings Stamps, 1940.....	2,797,154	00	3,318,087	75		-520,933 75
	31,980,017	66	11,540,445	98		+20,439,571 68
Payable in Canada and New York—						
War Loan, 1917-37, 5 per cent.....	14,900	00	79,900	00		-65,000 00
Payable in London—						
Loan of 1884 (1909-34), 3½ per cent.....	210	44	254	13		-43 69
3 per cent Loan due July 1, 1938.....	806	01	973	35		-167 34
Canadian Pacific Railway Land Grant Loan, 3½ per cent, due July 1, 1938.....	2,015	00	7,300	00		-5,285 00
Loan of 1930-50, 3½ per cent (called).....	87,854	01	193,693	35		-105,839 34
Loan of 1940-60, 4 per cent (called).....	536,969	86	757,325	63		-220,355 77
Loan of 1897-1947, 2½ per cent.....	31,272	79				+31,272 79
Sundry Loans and Debentures.....	2,182	86	2,636	04		-453 18
	661,310	97	962,182	50		-300,871 53
Payable in New York—						
Loan of 1919-29, 5½ per cent.....	2,200	00	2,200	00		
Loan of 1922-52, 5 per cent (called).....	782,000	00	2,631,000	00		-1,849,000 00
Loan of 1926-36, 4½ per cent.....	7,000	00	7,000	00		
Loan of 1935-45, 2½ per cent.....	153,000	00	347,000	00		-194,000 00
Loan of 1937-44, 2½ per cent.....	37,000	00	52,000	00		-15,000 00
Loan of 1937-67, 3 per cent (called).....	304,000	00	921,000	00		-617,000 00

SCHEDULES TO BALANCE SHEET—Continued

	1948		1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
Schedule N—Concluded						
FLOATING DEBT—Concluded						
Matured Funded Debt Outstanding—Concluded						
Payable in New York—Concluded						
Loan of 1938-68, 3 per cent (called).....	120,000	00	371,000	00	-251,000	00
Loan of 1943-48, 2½ per cent.....	54,000	00	506,000	00	-452,000	00
Loan of 1943-53, 3 per cent (called).....	2,000	00	9,000	00	-7,000	00
Loan of 1943-58, 3 per cent (called).....			10,000	00	-10,000	00
	1,461,200	00	4,856,200	00	-3,395,000	00
	34,117,428	63	17,438,728	48	+16,678,700	15
Notes and other obligations payable on demand—						
Compensation to Seigneurs.....	11,827	40	11,827	40		
Dominion Stock, Issue B, 3½ per cent.....	3,700	00	3,700	00		
Eldorado Mining and Refining, Ltd.—						
Unpresented Capital Stock (Dept. of Reconstruction and Supply).....	99,937	80	125,609	40	-25,671	60
Non-negotiable non-interest bearing notes payable on demand—						
To the International Bank for Reconstruction and Develop- ment.....	57,915,000	00	41,665,000	00	+16,250,000	00
To the International Monetary Fund.....	194,000,000	00	194,000,000	00		
	252,030,465	20	235,806,136	80	+16,224,328	40
Interest Due and Outstanding—						
Unpaid Interest—Domestic Loans.....	77,039,421	92	71,448,913	80	+5,590,508	12
Canada and New York Loans.....	9,245	00	21,527	50	-12,282	50
New York Loans.....	751,164	49	1,849,027	72	-1,097,863	23
London Loans.....	41,251	62	50,823	21	-9,571	59
Unpaid Dividends—Province of Prince Edward Island.....	867	25	867	25		
Nova Scotia.....	795	80	795	80		
New Brunswick.....	1,279	00	1,279	00		
Province of Canada.....	4,663	18	4,663	18		
British Columbia.....	33	67	33	67		
Dominion Stock.....	3,717	33	3,717	33		
Unpaid Warrants, Canada—former years.....	49	36	49	36		
	77,852,488	62	73,381,697	82	+4,470,790	80
Outstanding Cheques and Warrants—						
Treasury Cheques.....	85,255,664	41	74,307,549	58	+10,948,114	83
Imprest Account Cheques.....	18,874	05	16,628	79	+2,245	26
Less—Unclaimed registered interest (letter of credit) cheques adjustment account.....	-9	63	-9	63		
Department of Agriculture—						
Drought Area—cattle market service, outstanding warrants.....	24	41	24	41		
Hog premiums, outstanding warrants.....	629,447	19	412,345	60	+217,101	59
Wheat acreage reduction payments, outstanding warrants...	1,911	74	2,154	13	-242	39
Department of National Defence—						
Outstanding relief vouchers.....	1,148	00	1,148	00		
Department of Trade and Commerce—						
Outstanding wheat bonus certificates.....	7,772	23	7,774	53	-2	30
	85,914,832	40	74,747,615	41	+11,167,216	99
Post Office Department—						
Post Office (net liability for Money Orders, etc.).....	8,689,205	74	8,913,182	64	-223,976	90
	458,604,420	59	410,287,361	15	+48,317,059	44
Schedule O						
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—						
Department of Agriculture—						
Deposits for purchase of supplies— Sundry Governments.....	15,778	54	1,671,940	31	-1,656,161	77
Farnham House Laboratory (now Commonwealth Bureau of Biological Control).....	15,681	87	32,839	17	-17,147	30
Department of External Affairs—						
Empress of Ireland Relief Fund.....	815	25			+815	25
Department of Finance—						
Bank Circulation Redemption Fund.....	1,107,657	49	1,331,557	85	-223,900	36
Companies in liquidation—						
Canadian Home Investment Company, Limited.....	4,878	80	4,878	80		
Montreal-Canada Fire Insurance Company.....	605	09	605	09		

SCHEDULES TO BALANCE SHEET—Continued

Schedule O—Continued

	1948		1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—Continued						
Department of Finance—Concluded						
Companies in liquidation—Concluded						
Ontario Fire Insurance Company.....	12,458	65	12,458	65		
Dominion Trust Company.....	8,931	10	8,931	10		
Western Mutual Fire Insurance Company.....	516	97	516	97		
Western Canada Fire Insurance Company.....	443	00	443	00		
Great North Insurance Company.....	344	70	344	70		
York County Loan and Savings Company.....	35,468	36	35,468	36		
Rimouski Fire Insurance Company.....	3,030	53	3,030	53		
Common School Funds—Ontario and Quebec.....	2,677,770	70	2,677,770	70		
Contractors' Securities—Cash (Sundry Departments).....	5,119,687	26	3,653,900	75	+1,465,786	51
Canadian National Railways—						
Equipment Issue, 1923—Redemption Account.....	5,500	00	5,500	00		
Guaranteed Bond Issues—Outstanding Interest.....	123,125	00	130,462	50	-7,337	50
Defunct Banks—Balance to meet unclaimed deposits—						
Bank of Vancouver.....	8,657	40	8,657	40		
Banque du Peuple.....	6,349	82	6,349	82		
Banque St. Hyacinthe.....	2,428	64	2,428	64		
Banque St. Jean.....	67	61	67	61		
Banque Ville-Marie.....	4,669	59	4,669	59		
Central Bank.....	2,225	94	2,225	94		
Commercial Bank of Manitoba.....	328	36	328	36		
Ontario Bank.....	21,592	71	21,592	71		
Home Bank Creditors Relief Suspense.....	8,618	14	8,619	71	-1	57
King George V Silver Jubilee Cancer Fund for Canada.....	186,000	00	489,000	00	-303,000	00
Canadian Sugar Stabilization Corporation Ltd.—						
Price Stabilization Contingency Reserve (contra).....	19,992,141	51	19,337,930	71	+654,210	80
Unclaimed Dividends—Liquidations under the Bankruptcy Act.....	124,700	99	119,766	70	+4,934	29
William Scott Estate.....	9,905	60	9,197	62	+707	98
Department of Fisheries—						
Atlantic Herring Investigation.....	2,674	28	523	98	+2,150	30
Government of the United Kingdom.....			100,000	00	-100,000	00
Department of Labour—						
Fair Wage Suspense.....	6,480	07	4,232	39	+2,247	68
Polish Agricultural Workers.....	230,865	47	435,793	35	-204,927	88
Department of Mines and Resources—						
Eskimo Family Allowances.....	500,875	01	325,562	51	+175,312	50
Land Assurance Fund.....	22,485	71	21,454	60	+1,031	11
Liquor Profits—Northwest Territories.....	444,129	98	587,957	74	-143,827	76
Lake Minnewanka Project.....			232	62	-232	62
Lake Minnewanka Development—Landscaping.....	24,730	98			+24,730	98
Public Administrator—Districts of Franklin and Keewatin, N.W.T.....	201	61	201	61		
Indian Family Allowances.....	265,480	82	321,013	68	-55,532	86
Unclaimed Wages—Government Agencies—Lands and Development Services.....	17	75			+17	75
Unclaimed Wages—Government Agencies—Indian Affairs Branch.....	69	98			+69	98
Wild Animal Shipment from National Parks.....	1,332	50			+1,332	50
Department of National Defence—						
Army Benevolent Fund.....	8,745,867	18			+8,745,867	18
Less—Amount invested and held in bonds.....	-12,000	00			-12,000	00
Canadian Army Benefit Fund.....			39,054	61	-39,054	61
Less—Amount invested and held in bonds.....			-12,000	00	+12,000	00
Central Trust Fund of the Army, Navy, and Air Force Canteens.....			4,919,685	15	-4,919,685	15
Estates—World War I.....	83,734	81	127,278	35	-43,543	54
Estates—World War II.....	98,694	35	137,087	04	-38,392	69
Deductions and Pay—Prisoners of War.....	136,440	86	136,646	86	-206	00
Defence Research Board—Extra-mural research grants.....	113,200	00			+113,200	00
Deferred Pay Balances.....			157,907	72	-157,907	72
National Rifle Association.....	86	80			+86	80
Strathcona Trust Fund.....	500,000	00	500,000	00		
Unclaimed Wages—Government Agencies.....	17,269	75	17,274	79	-5	04
United Kingdom Prisoners of War Trust Account.....	98,794	75	98,888	98	-94	23
British Admiralty—Widows, Orphans and Old Age Pensions.....	11	02	66	18	-55	16
H.M.S. Dominion—Prize Fund.....			1,197	60	-1,197	60
Royal Canadian Naval College Trust Fund.....	3,325	11	1,508	16	+1,816	95
McKee Trophy Fund.....	1,043	88	1,049	68	-5	80
Less—Amount invested and held in bonds.....	-1,000	00	-1,000	00		
R.A.F. Discharge Benefits.....	6,278	74	9,940	31	-3,661	57
Department of National Health and Welfare—						
National Physical Fitness Fund.....	189,611	30	263,731	44	-74,120	14
Department of National Revenue—						
National Film Board—Prepayment on film activities.....	19,191	40	48,963	84	-29,772	44

SCHEDULES TO BALANCE SHEET—Continued

	1948	1947	Net Increase or Decrease during 1947-48			
	\$	cts.	\$	cts.	\$	cts.
Schedule O—Concluded						
DEPOSIT AND TRUST ACCOUNTS, MISCELLANEOUS—Concluded						
Department of Public Works—						
Burrard Dry Dock Pontoons—Replacement Fund.....	78,087	46	73,467	19	+4,620	27
Contractors' Securities—Held for Creditors.....	495	18	988	97	—493	79
Fraser River Bridge—Maintenance.....	282,990	09	212,989	53	+70,000	56
Guarantee Deposits.....	5,735	29			+5,735	29
National Gallery of Canada—Special.....	13,153	75	15,541	36	—2,387	61
Less—Amount invested and held in bonds.....	—1,000	00	—1,000	00		
Department of Reconstruction and Supply—						
Government of the Netherlands—Supplies.....			16,035	31	—16,035	31
Government of India—Supplies.....	4,303	46	5,304	92	—1,001	46
Government of Turkey—Supplies.....	109	29	109	29		
Government of the United Kingdom—Supplies.....	182,201	81	4,844,675	63	—4,662,473	82
Government of the United States of America—War Supplies, Limited.....	10,484,382	05	25,613,564	52	—15,129,182	47
National Research Council—						
Atomic Energy Project.....	169,827	26			+169,827	26
Royalties and Patent Rights.....	292,314	15	265,124	47	+27,189	68
Less—Amount invested and held in bonds.....	—258,000	00	—209,500	00	—48,500	00
Special Fund.....	197,120	00	341,369	65	—144,249	65
Sir Frederick Banting Fund.....	956,429	31	961,637	09	—5,207	78
Trust Fund.....	206,454	66	255,185	63	—48,730	97
Unclaimed Wages—Government Agencies.....	76,459	34	74,968	75	+1,490	59
Royal Canadian Mounted Police—						
Benefit Fund.....	97,187	11	91,318	87	+5,868	24
Less—Amount invested and held in bonds.....	—40,900	00	—40,900	00		
Secretary of State—						
Internment Operations Fund.....	22,251	48	22,251	48		
Maple Investments, Ltd.....			2,500	00	—2,500	00
Prisoners of War—Funds.....	5,981	28	5,981	28		
Department of Trade and Commerce—						
Board of Grain Commissioners—Grain overages.....	17,532	05	16,491	79	+1,040	26
Belgian Supply Mission.....			80,144	87	—80,144	87
Chinese Government Supply Mission.....			157,738	78	—157,738	78
French Supply Mission.....			60,141	35	—60,141	35
Government of Belgium—Locomotives cash account.....			20,375	53	—20,375	53
Government of India Supply Mission.....			4,176,735	37	—4,176,735	37
Government of South Africa Supply Mission.....			233,567	25	—233,567	25
Norwegian Shipping and Trade Mission.....	13,479	29	994,488	76	—981,009	47
Technical Workers.....	5,100	00			+5,100	00
UNRRA—Free Funds.....			21,693,340	72	—21,693,340	72
UNRRA—Special Funds.....	1,317,380	34	20,116,317	57	—18,798,937	23
Department of Transport—						
Canadian Broadcasting Corporation Funds.....	45,595	86	19,841	17	+25,754	69
Guarantee Deposits.....	26,967	46	22,596	46	+4,371	00
Intercolonial and P.E.I. Railway—Employees' Provident Fund	4,274	37	304	39	+3,969	98
Dominion Shipbuilding and Repair Co. Ltd. (in liquidation).....			39,041	44	—39,041	44
National Harbours Board—						
Special Account No. 1.....	1,507,130	10	1,170,270	54	+336,859	56
Special Account No. 2.....	303,051	68	31,670	32	+271,381	36
Special Account No. 3.....	271,099	96	307,454	63	—36,354	67
Sydney Pilotage District—Undivided Surplus Account.....			7	52	—7	52
Unclaimed moneys due Canadian seamen.....	9,591	12	7,195	27	+2,395	85
Less—Amount invested and held in bonds.....	—100	00	—100	00		
Unclaimed Wages—Government Agencies.....	4,856	39	4,866	31	—9	92
Webster Trophy—Special Fund.....	246	00	245	50	+0	50
Less—Amount invested and held in bonds.....	—200	00	—200	00		
Department of Veterans Affairs—						
Canadian Pension Commission—						
Florence Martineau (R.C.A.F.) Fund.....	3,935	00	3,935	00		
Regimental Fund, 230th Forestry Battalion.....	1,150	49	1,150	49		
W. A. Black Benefit Fund.....	3,932	85	6,617	61	—2,684	76
War Special Assistance Fund.....	18,573	72	18,312	47	+261	25
Army Veterans Benevolent Fund.....	34,680	83	50,000	00	—15,319	17
Canadian Canteen Fund—World War I.....	5,410	34			+5,410	34
Detention Allowances Fund—Canadian seamen.....	17,186	13	38,094	09	—20,907	96
Estates Fund.....	58,487	92			+58,487	92
Pensions Administration Trust Fund.....	1,814,499	83	1,905,401	08	—90,901	25
Veterans Deferred Insurance Premiums.....	1,349,182	32			+1,349,182	32
War Service Gratuity Fund.....	97,360	31	100,554	95	—3,194	64
War Service Grants Act 1944—Deferred Payments.....	171,945	19	441,694	07	—269,748	88
	60,878,216	25	122,095,645	72	—61,217,429	47

SCHEDULES TO BALANCE SHEET—Continued

	1943		1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
Schedule P						
INSURANCE, PENSION AND GUARANTY ACCOUNTS—						
Insurance and Guaranty Funds—						
Department of Finance—						
Insurance Fund—Civil Service.....	21,230,993	34	20,077,317	42	+1,153,675	92
Government Officers' Guarantee Fund.....	522,545	69	496,329	90	+26,215	79
War Damage Insurance Special Account—General.....	96,329	04	98,010	25	—1,681	21
Department of Labour—						
Unemployment Insurance Fund.....	455,839,748	66	373,466,924	49	+82,372,824	17
Less—Investment in bonds and accrued interest (Department of Labour, Part II).....	—446,187,352	67	—362,384,183	78	—83,803,168	89
Department of Transport—						
Employees Compensation Clearing Account—						
Defence Projects—Reconstruction and Supply.....			8,980,216	04	—8,980,216	04
Employees Compensation Clearing Account—						
Defence Projects—Transport.....			87,352	28	—87,352	28
Department of Veterans Affairs—						
Insurance Fund—Returned Soldiers.....	24,589,283	05	23,985,267	05	+604,016	00
Veterans Insurance Account.....	2,355,705	45	1,116,377	41	+1,239,328	04
Veterans Land Act Fire Insurance Fund.....	170,827	93	139,129	70	+31,698	23
	58,618,080	49	66,062,740	76	—7,444,660	27

Schedule Q

INSURANCE, PENSION AND GUARANTY ACCOUNTS—						
Pension and Retirement Funds—						
Department of Finance—						
Superannuation Account.....	90,365,713	85	87,746,599	61	+2,619,114	24
Retirement Fund—Civil Service.....	14,719,076	64	12,248,224	44	+2,470,852	20
Department of National Defence—						
Permanent Services Pension Account.....	14,487,083	31	1,364,682	48	+13,122,400	83
Royal Canadian Mounted Police—						
Dependents' Pension Fund.....	651,639	62	534,585	36	+117,054	26
Department of Transport—						
Pilots' Pension Funds—						
Halifax.....	157,285	63	160,795	82	—3,510	19
Less—Amount invested and held in bonds (Appendix No. 5).....	—156,500	00	—158,000	00	+1,500	00
Sydney.....	143,192	62	144,579	08	—1,386	46
Less—Amount invested and held in bonds (Appendix No. 6).....	—143,000	00	—144,000	00	+1,000	00
Saint John.....	114,231	91	110,576	46	+3,655	45
Less—Amount invested and held in bonds (Appendix No. 7).....	—103,000	00	—104,000	00	+1,000	00
Montreal.....	323,735	11	305,183	10	+18,552	01
Less—Amount invested and held in bonds (Appendix No. 8).....	—268,000	00	—276,000	00	+8,000	00
British Columbia.....	200,040	78	180,847	40	+19,193	38
Less—Amount invested and held in bonds (Appendix No. 9).....	—145,000	00	—151,000	00	+6,000	00
National Harbours Board—Pension Fund.....	2,249,087	79	1,655,722	36	+593,365	43
	122,595,587	26	103,618,796	11	+18,976,791	15

Schedule R

DEFERRED CREDITS—						
Department of Finance—						
Interest Special Account—Interest accrued—						
Canada Savings Bonds, 1946.....			254,056	10	—254,056	10
Canada Savings Bonds, 1947.....	153,092	23			+153,092	23
1½ per cent Loan, 1946-50.....			453,535	93	—453,535	93
Department of Labour—						
Japanese Division (formerly British Columbia Security Commission).....			3,042	00	—3,042	00
Department of Mines and Resources—						
Distressed Canadian Nationals outside of Canada.....	77,836	48	101,904	93	—24,068	45
Department of National Revenue—Suspense.....	25,761	51	36,206	91	—10,445	40
Royal Canadian Mounted Police—						
Provincial Pensions Fund.....	81,874	37	79,741	17	+2,133	20
General—						
Income Tax Deductions Suspense—						
Central Pay Office—Sundry Departments.....	135,784	76	87,501	42	+48,283	34
Unemployment Insurance Deductions Suspense—						
Central Pay Office—Sundry Departments.....	1,945	34	3,050	25	—1,104	91

SCHEDULES TO BALANCE SHEET—Continued

	1948		1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
Schedule R—Concluded						
DEFERRED CREDITS—Concluded						
Instalment Purchases of Bonds—						
Public Service—						
Second Victory Loan, 1942.....			32,652	33	-32,652	33
Third Victory Loan, 1942.....			16,884	85	-16,884	85
Fourth Victory Loan, 1943.....			58,814	06	-58,814	06
Fifth Victory Loan, 1943.....			52,205	28	-52,205	28
Sixth Victory Loan, 1944.....			124,447	99	-124,447	99
Seventh Victory Loan, 1944.....			171,494	23	-171,494	23
Eighth Victory Loan, 1945.....			692,727	82	-692,727	82
Ninth Victory Loan, 1945.....	1,748,820	52	5,154,083	38	-3,405,262	86
Canada Savings Bonds, 1946.....	129,133	37	1,630,146	96	-1,501,013	59
Canada Savings Bonds, 1947.....	1,353,851	23			+1,353,851	23
Pay-list deductions for income tax, purchase of bonds, etc.—						
Agriculture.....	10,651	31	20,272	57	-9,621	26
Labour.....	493	93	647	76	-153	83
Mines and Resources.....	209	78			+209	78
National Defence.....	260,276	13	323,778	31	-63,502	18
Post Office.....	3	50	3	50		
Public Printing and Stationery.....	20	93	14	00	+6	93
	3,979,755	39	9,297,211	75	-5,317,456	36

Schedule S**SUNDRY SUSPENSE ACCOUNTS—**

Agriculture—						
Unclaimed cheques.....	10,883	38	9,828	98	+1,054	40
Suspense Account.....	315	97	2,847	84	-2,531	87
UNRRA.....	42,342	12			+42,342	12
Chief Electoral Officer—						
Candidates Election Deposits.....			2,200	00	-2,200	00
Civil Service Commission—						
Unclaimed cheques.....	7	00	2	00	+5	00
External Affairs—						
Suspense Account.....	22,186	89	19,445	53	+2,741	36
Unclaimed cheques.....	69	03	31	00	+38	03
Finance—						
Canadian Wheat Board.....	6,324,789	99			+6,324,789	99
Cash Suspense—Unallocated Funds.....	4,281	10	4,583	99	-302	89
Ernest Davis Estate.....	6,268	81	6,154	31	+114	50
German Reparations.....	130,078	12			+130,078	12
George Mayo Estate (War Donation).....	13,750	00	13,100	00	+650	00
George H. Keeler Estate.....	655	14	655	14		
Government of the United Kingdom General Settlement Account.....	737,201	60	7,733,533	12	-6,996,331	52
Matured bonds and interest unclaimed.....	73,952	30	75,500	80	-1,548	50
Victory Loans, 1917-18-19—at credit of subscribers in arrears.....	207,347	70	207,397	70	-50	00
Victory Loans, 1917-18-19—Canvassers Account.....	1,620	83	1,620	83		
Loan subscriptions at credit of subscribers in arrears—						
Victory Loan, 1941.....	4,285	89	4,297	73	-11	84
2nd Victory Loan, 1942.....	12,394	82	9,141	10	+3,253	72
3rd Victory Loan, 1942.....	10,589	06	4,729	06	+5,860	00
4th Victory Loan, 1943.....	12,927	82	5,424	95	+7,502	87
5th Victory Loan, 1943.....	9,752	55	3,689	35	+6,063	20
6th Victory Loan, 1944.....	8,767	87	2,394	54	+6,373	33
7th Victory Loan, 1944.....	16,544	82	2,609	35	+13,935	47
8th Victory Loan, 1945.....	35,617	12	2,133	09	+33,484	03
9th Victory Loan, 1945.....	4,706	46	4,330	29	+376	17
Canada Savings Bonds, 1946.....	229	03			+229	03
Canada Savings Bonds, 1947.....	2	50			+2	50
Unclaimed Award—Exchequer Court of Canada, British Columbia Admiralty District.....						
Unclaimed cheques.....	1,831	17	1,831	17		
Unclaimed Government drafts.....	45,088	18	46,103	70	-1,015	52
Unclaimed War Damage Insurance refunds.....	1,233	77	798	77	+435	00
Unclaimed War Savings Certificates and Stamps.....	4,855	77	1,469	09	+3,386	68
Unredeemable coupons.....	209,736	57	153,523	87	+56,212	70
War Savings Certificates Instalments.....	816	10			+816	10
War Savings Certificates Instalments.....	1,320	75	330	75	+990	00
Wartime Prices and Trade Board.....	1,194	44	834	10	+360	34
Fisheries—						
Unclaimed cheques.....	2,744	55	2,426	03	+318	52
Unclaimed Government drafts.....	35	00	35	00		
House of Commons—						
Unclaimed cheques.....	34	92	34	92		
Justice—						
Unclaimed cheques.....	150	00	150	00		

SCHEDULES TO BALANCE SHEET—Continued

	1948	1947	Net Increase or Decrease during 1947-48			
	\$	cts.	\$	cts.	\$	cts.
Schedule S—Concluded						
SUNDRY SUSPENSE ACCOUNTS—Concluded						
Labour—						
Suspense Account (Department).....	125	00	805	59		—680 59
Suspense Account (Unemployment Insurance Commission)....	785	29	10,998	66		—10,213 37
Unclaimed cheques.....	32,707	84	32,753	90		—46 06
Unclaimed Government drafts.....	14	70				+14 70
Mines and Resources—						
Immigration Guarantee and Special Funds.....	592,882	99	533,939	10		+58,943 89
Surveys and Engineering (now Lands and Development Services) Suspense Account.....	4,278	55	6,003	32		—1,724 77
Unclaimed cheques.....	829	28	740	51		+88 77
National Defence—						
Deferred Pay—Permanent Services.....	206,554	41				+206,554 41
Relief allowances.....	7,907	90	7,902	90		+5 00
Suspense Account.....	707,358	26	1,442,750	79		—735,392 53
Inspection Board of Canada.....	1,981	95	2,555	06		—573 11
Unclaimed cheques.....	169,552	33	123,706	95		+45,945 38
Unclaimed Government drafts.....	3,615	99	3,385	78		+230 21
Loan subscriptions at credit of subscribers in arrears.....	1,692	78	2,302	35		—609 57
Naval Service Headquarters Canteen.....	4,623	15	4,386	34		+236 81
National Revenue—						
Income Tax Appeals—Security deposits.....	43,200	50	60,401	00		—17,200 50
Provincial Corporation Income Tax collections.....	13,728,519	90				+13,728,519 90
Unclaimed cheques—Income Tax.....	795,446	94	480,556	91		+314,890 03
National Film Board.....	8	08	8	08		
National Health and Welfare—						
Unclaimed cheques.....	1,356	96				+1,356 96
Post Office—						
Unclaimed cheques.....	383	60	369	22		+14 38
Privy Council—						
Unclaimed cheques—Federal District Commission.....	68	60	68	60		
Public Printing and Stationery—						
Unclaimed cheques.....	25	50	25	50		
Public Works—						
Unclaimed cheques.....	8,223	37	7,853	67		+369 70
Royal Canadian Mounted Police—						
Unclaimed cheques.....	37	38	37	38		
Reconstruction and Supply—						
Suspense Account.....	2,254,267	65	5,105,525	30		—2,851,257 65
Unclaimed cheques.....	1,961	15	1,961	15		
Loan subscriptions at credit of subscribers in arrears.....	720	88	720	88		
Secretary of State—						
Unclaimed cheques.....	127	55	121	55		+6 00
Trade and Commerce—						
Suspense Account.....	3,162	20	3,594	72		—432 52
Unclaimed cheques.....	135	92				+135 92
Transport—						
Canadian Government Merchant Marine—War Operations.....	2,499,366	13	3,151,885	76		—652,519 63
Halifax Pilotage District—Earnings.....			—7,169	28		+7,169 28
Saint John Pilotage District—Earnings.....			6	24		—6 24
Radio Message Tolls.....	23,864	35	14,261	75		+9,602 60
Suspense Account.....	7,772	55	10,183	91		—2,411 36
Unclaimed cheques.....	58,891	32	56,053	79		+2,837 53
Veterans Affairs—						
Soldier Settlement and Veterans Land Act Suspense.....	2,308,473	56				+2,308,473 56
Unclaimed cheques.....	974	75	664	54		+310 21
	31,432,608	40	19,382,550	02		+12,050,058 38
Schedule T						
PROVINCE DEBT ACCOUNTS—						
Finance—						
British Columbia.....	583,021	40	583,021	40		
Manitoba.....	3,578,941	20	3,578,941	20		
New Brunswick.....	529,299	39	529,299	39		
Nova Scotia.....	1,055,411	69	1,055,411	69		
Ontario.....	2,848,289	52	2,848,289	52		
Prince Edward Island.....	775,791	83	775,791	83		
Quebec.....	2,549,213	61	2,549,213	61		
	11,919,968	64	11,919,968	64		
Less—Province of Nova Scotia Suspense Account.....	40,139	91	40,139	91		
Province of Prince Edward Island Land Account.....	782,402	33	782,402	33		
Province of Quebec Debt Account.....	1,473,609	63	1,473,609	63		
	2,296,151	87	2,296,151	87		

SCHEDULES TO BALANCE SHEET—Continued

	1948		1947		Net Increase or Decrease during 1947-48	
	\$	cts.	\$	cts.	\$	cts.
Schedule U						
FUNDED DEBT UNMATURED—						
Payable in Canada—						
Debenture Stock 4 per cent School Lands—						
Province of Manitoba.....	5,919,862	65	5,919,862	65		
Province of Saskatchewan.....	17,809,039	00	17,809,039	00		
Province of Alberta.....	9,564,569	20	9,564,569	20		
Refunding Loan, 1937-51, 3½ per cent.....	60,000,000	00	60,000,000	00		
Conversion Loan, 1931-57, 4½ per cent.....	276,687,600	00	276,687,600	00	-37,523,200	00
Conversion Loan, 1931-58, 4½ per cent.....	289,693,300	00	289,693,300	00		
Conversion Loan, 1931-59, 4½ per cent.....			56,191,000	00	-56,191,000	00
Loan of 1932-52, 4 per cent.....	40,000,000	00	40,000,000	00		
Loan of 1935-55, 3 per cent, dated June 1st.....	55,000,000	00	55,000,000	00		
Loan of 1935-55, 3 per cent, dated Nov. 15th.....	54,703,000	00	54,703,000	00		
Loan of 1936-66, 3½ per cent.....	49,200,000	00	49,200,000	00		
Loan of 1938-58, 3 per cent.....	39,000,000	00	39,000,000	00		
Loan of 1946-50, 1½ per cent.....	400,000,000	00	400,000,000	00		
Loan of 1948-50, 1½ per cent.....	325,000,000	00			+325,000,000	00
3 per cent Perpetuals, 1936.....	55,000,000	00	55,000,000	00		
First War Loan, 1940-48-52, 3½ per cent.....	200,737,650	00	250,750,000	00	-50,012,350	00
Second War Loan, 1940-52, 3 per cent.....	324,945,700	00	324,945,700	00		
Victory Loan, 1941-51, 3 per cent.....	649,969,592	50	649,969,592	50		
Second Victory Loan, 1942-48, 2½ per cent.....			269,879,000	00	-269,879,000	00
Second Victory Loan, 1942-54, 3 per cent.....	676,355,489	00	676,355,489	00		
Third Victory Loan, 1942-56, 3 per cent.....	855,607,410	50	855,607,410	50		
Fourth Victory Loan, 1943-57, 3 per cent.....	1,111,261,650	00	1,111,261,650	00		
Fifth Victory Loan, 1943-47, 1½ per cent.....			373,259,000	00	-373,259,000	00
Fifth Victory Loan, 1943-59, 3 per cent.....	1,197,324,750	00	1,197,324,750	00		
Sixth Victory Loan, 1944-48, 1½ per cent.....			239,713,000	00	-239,713,000	00
Sixth Victory Loan, 1944-60, 3 per cent.....	1,165,300,350	00	1,165,300,350	00		
Seventh Victory Loan, 1944-48, 1½ per cent.....	344,267,000	00	344,267,000	00		
Seventh Victory Loan, 1944-62, 3 per cent.....	1,315,639,200	00	1,315,639,200	00		
Eighth Victory Loan, 1945-49, 1½ per cent.....	267,800,000	00	267,800,000	00		
Eighth Victory Loan, 1945-63, 3 per cent.....	1,295,819,350	00	1,295,819,350	00		
Ninth Victory Loan, 1945-50, 1½ per cent.....	335,690,000	00	335,690,000	00		
Ninth Victory Loan, 1945-66, 3 per cent.....	1,691,796,700	00	1,691,796,700	00		
Canada Savings Bonds, 1946-56, 2½ per cent.....	391,015,850	00	483,410,000	00	-92,394,150	00
Canada Savings Bonds, 1947-57, 2½ per cent.....	263,530,150	00			+263,530,150	00
War Savings Certificates, 1940.....	225,867,493	94	263,195,538	90	-37,328,044	96
Non-interest Bearing Certificates.....	303,215	04	611,469	92	-308,254	88
Treasury Bills, various discount rates.....	450,000,000	00	450,000,000	00		
Deposit Certificates, ½ per cent.....	100,000,000	00	280,000,000	00	-180,000,000	00
Six Months Treasury Notes due Sept. 1, 1948 and Sept. 1, 1947, ½ per cent.....	550,000,000	00	550,000,000	00		
Six Months Treasury Notes due May 1, 1948, ½ per cent.....	200,000,000	00			+200,000,000	00
Refundable portion of personal income tax and excess profits tax (estimated).....	15,290,808,921	83	15,838,886,771	67	-548,077,849	84
	459,248,899	97	543,458,799	83	-84,209,899	86
	15,750,057,821	80	16,382,345,571	50	-632,287,749	70
Payable in London—						
Loan of 1897, 2½ per cent due Oct. 1, 1947.....			88,484	94	-88,484	94
Loan of 1950-55, 3½ per cent (vested).....	3,854,446	18	4,702,549	99	-908,103	81
Loan of 1953-58, 4 per cent (vested).....	2,613,504	07	3,204,521	94	-591,017	87
Loan of 1958-63, 3½ per cent (vested).....	2,856,821	33	3,499,053	20	-642,231	87
	9,324,771	58	11,554,610	07	-2,229,838	49
Payable in New York—						
Loan of 1930-60, 4 per cent.....	100,000,000	00	100,000,000	00		
Loan of 1930-61, 3½ per cent.....	48,000,000	00	48,000,000	00		
Export-Import Bank Loan, 2½ per cent.....	50,000,000	00			+50,000,000	00
	198,000,000	00	148,000,000	00	+50,000,000	00
	15,957,382,593	38	16,541,900,181	57	-584,517,588	19

SCHEDULES TO BALANCE SHEET—Concluded

Schedule V	Amount of Guarantee Authorized	Amount Outstanding as at March 31, 1948	
		Held by the Public	Held by the Canadian National Railways Securities Trust
	\$ cts.	\$ cts.	\$ cts.
CONTINGENT LIABILITIES—			
Railway Securities Guaranteed as to principal and interest—			
1. Canadian Northern Ry. Co., 3 per cent deb. stock due 1953 £1,923,387/0/0.....	9,359,996 72	1,162,768 33	
2. Canadian Northern Ry. Co., 3½ per cent deb. stock due 1958, £1,622,586/19/9.....	7,896,590 00	5,636,506 82	
3. Canadian Northern Ontario Ry. Co., 3½ per cent deb. stock due 1961, £7,350,000/0/0.....	35,770,000 00	3,600,262 68	1,540,003 13
4. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1960, £647,260/5/6.....	3,150,000 00	550,726 60	
5. Grand Trunk Pacific Ry. Co., 3 per cent bonds due 1962, £14,000,000/0/0.....	68,040,000 00	26,465,130 00	33,048,000 00
6. Canadian Northern Alberta Ry. Co., 3½ per cent deb. stock due 1962, £733,561/12/10.....	3,569,999 98		3,569,996 86
7. Grand Trunk Pacific Ry. Co., 4 per cent bonds due 1962, £3,280,000/0/0.....	15,940,800 00	7,999,074 00	7,499,952 00
8. Canadian National Ry. Co., 5 per cent bonds due 1954.....	50,000,000 00	50,000,000 00	
9. Canadian National Ry. Co., 4½ per cent gold bonds due 1957.....	65,000,000 00	64,136,000 00	
10. Canadian National Ry. Co., 5 per cent gold bonds due October 1, 1969.....	60,000,000 00	57,728,500 00	
11. Canadian National Ry. Co., 5 per cent gold bonds due 1970.....	18,000,000 00	17,338,000 00	
12. Canadian National Ry. Co., 4½ per cent gold bonds due 1955.....	50,000,000 00	48,496,000 00	
13. Canadian National Ry. Co., 4½ per cent gold bonds due 1956.....	70,000,000 00	67,368,000 00	
14. Canadian National Ry. Co., 4½ per cent gold bonds due 1951.....	50,000,000 00	48,022,000 00	
15. Canadian National Ry. Co., 3 per cent bonds due 1959.....	35,000,000 00	35,000,000 00	
16. Canadian National Ry. Co., 2½ per cent bonds due 1967.....	50,000,000 00	50,000,000 00	
	591,727,386 70	483,502,968 43	45,657,951 99
Railway Securities Guaranteed as to interest only—			
17. Grand Trunk Ry. Acquisition Guarantees—			
Grand Trunk 5 per cent perp. deb. stock £4,270,375/0/0.....	20,782,491 67	1,473,495 26	
Great Western 5 per cent perp. deb. stock £2,723,080/0/0.....	13,252,322 67	848,406 00	
Grand Trunk 4 per cent perp. deb. stock £24,624,455/0/0.....	119,839,014 33	5,954,741 40	
Northern Ry. Co. of Canada 4 per cent perp. deb. stock, £308,215/0/0.....	1,499,979 67	27,457 73	
	155,373,808 34	8,304,100 39	
Other Securities Guaranteed as to principal and interest—			
18. Harbour Commissioners of Montreal, Jacques Cartier Bridge 5 per cent bonds due 1969.....	19,500,000 00	19,000,000 00	
19. Canadian National (West Indies) Steamships Ltd., 5 per cent bonds due 1955.....	10,000,000 00	9,400,000 00	
20. Saint John Harbour Commissioners—			
(a) Bonded indebtedness of the City of Saint John assumed by Commission.....	1,467,164 96	371,229 31	
(b) Debentures of the Commission issued to City of Saint John—5 per cent due August 1, 1952.....	667,953 04	667,953 04	
21. New Westminster Harbour Commissioners 4½ per cent deb. due 1948.....	700,000 00	700,000 00	
	32,335,118 00	30,139,182 35	
Other Guarantees—			
22. Bank Advances, re Province of Manitoba Savings Office.....	(1) 12,442,400 00	4,344,078 23	
23. Province of Manitoba Treasury Bill.....	3,350,000 00	3,350,000 00	
24. Deposits maintained by the Chartered banks in Bank of Canada.....	Unstated	519,211,261 15	
25. Loans made by approved lending institutions under National Housing Act.....	Unstated	Indeterminate	
26. Loans made by approved lending institutions under The Home Improvement Loans Guarantee Act.....	(1) 7,500,000 00	32,860 93	
27. Loans made by approved lending institutions under the Home Extension Plan.....	300,000 00	1,949 86	
28. Loans made by approved lending institutions under Part IV of the National Housing Act 1944 for Home Extensions.....	5,000,000 00	5,554 50	
29. Guarantees of land assembly projects under National Housing Act.....	Unstated	1,197,267 03	
30. Bank Advances, Dept. of Reconstruction and Supply re Acadia Coal Company Limited.....	720,000 00	730,000 00	
31. Guarantees under Export Credits Insurance Act.....	12,750,000 00	6,106,850 87	
32. Loans made by chartered banks under The Farm Improve- ment Loans Act.....	25,000,000 00	3,535,316 31	
33. Loans made by chartered banks under the Veterans Business and Professional Loans Act.....	6,250,000 00	1,327,244 38	
34. Bank Advances, re Canadian Wheat Board.....	25,000,000 00		

(1) This amount represents the original maximum amount guaranteed. As the authority for making additional guaranteed loans or advances had expired on March 31, 1947, the amount authorized at that date is the same as the amount outstanding.

NOTE—These contingent liabilities are expressed in Canadian dollars; stocks and bonds payable optionally or solely in Sterling or United States dollars are converted on the basis of £1—\$4.86 2/3 and \$1. U.S.—\$1. Canadian, respectively.

PUBLIC ACCOUNTS: PART I

Fiscal Year ended March 31	Ordinary Expendi- tures	Capital Expenditures Gross	War Demobilization and Reconver- tion Expendi- tures	Special Expenditures		
				Direct Relief, Relief Projects and Other Works	Wheat Bonus and losses on Grain Marketing Operations, etc.	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	363,237,477 85	25,726,719 67				
1931.....	386,584,863 05	28,710,691 69		4,431,655 07		4,431,655 07
1932.....	372,101,317 56	17,165,942 74		38,295,515 00	10,908,428 91	49,203,943 91
1933.....	354,643,200 93	9,048,929 01		36,720,935 02	1,811,471 82	38,532,406 84
1934.....	351,771,160 55	6,580,084 68		35,898,311 50		35,898,311 50
1935.....	359,700,908 67	7,107,416 50		60,659,855 74		60,659,855 74
1936.....	372,539,149 07	6,544,153 61		79,416,255 95	22,631,028 69	102,047,284 64
1937.....	387,112,072 34	3,491,543 84		78,003,701 77		78,003,701 77
1938.....	414,891,410 41	4,430,151 97		68,534,364 08		68,534,364 08
1939.....	413,032,202 44	5,424,276 45		46,895,406 89	25,000,000 00	71,895,406 89
1940.....	398,323,205 55	7,030,038 34	118,291,021 64	54,612,951 03	34,500,000 00	89,112,951 03
1941.....	390,629,350 02	3,357,809 85	752,045,326 06	27,646,853 34	15,222,245 19	42,869,098 53
1942.....	444,777,695 70	3,430,446 59	1,339,674,152 42	8,500,358 67	55,475,413 89	63,975,772 56
1943.....	561,251,063 00	3,275,685 04	3,724,248,890 27	5,013,305 23	26,274,573 16	31,287,878 39
1944.....	630,380,759 90	2,621,978 38	4,587,023,093 85	3,751,536 67	33,744,770 36	37,496,307 03
1945.....	767,375,932 89	3,163,752 02	4,418,446,315 21	3,868,682 40	3,637,103 99	7,505,786 39
1946.....	1,061,902,118 50	4,508,240 15	4,002,949,197 25	4,422,678 18	12,935,723 47	17,358,401 65
1947.....	1,236,234,650 13	11,200,247 02	1,314,798,107 16	4,431,670 70	27,494,512 85	31,926,183 55
1948.....	1,380,002,023 42	15,655,975 10	634,421,025 59	6,533,376 94	56,607,369 18	63,140,746 12

NOTE.—The above table is based on the classification of accounts adopted in the fiscal year 1935-36. Total disbursements include non-active loans and write-down of assets, in addition to all other expenditures.

Government Owned Enterprises				Other Charges		Total Disbursements
Losses charged to Consolidated Deficit Account	Loans and Advances Non-active	Write-down of Assets	Total	To Consolidated Deficit Account	To Non-active Accounts	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,308,357 01	8,244,950 10	.....	12,553,307 11	3,731,535 58	17,342 38	405,266,382 59
6,712,238 79	5,487,941 51	.....	12,200,180 30	9,640,997 60	25 00	441,568,412 71
6,631,856 00	3,112,285 53	.....	9,744,141 53	526,970 70	.....	448,742,316 44
62,139,412 73	3,514,811 20	62,938,239 41	128,592,463 34	105,717 21	1,447,222 71	532,369,940 04
58,955,388 41	2,095,772 66	.....	61,051,161 07	1,857,086 77	1,000,100 00	458,157,904 57
48,407,900 70	1,728,900 46	.....	50,136,801 16	490,190 72	11,408 45	478,106,581 24
48,817,489 55	2,122,911 91	.....	50,940,401 46	514,565 78	.....	532,585,554 56
43,553,112 38	665,413 80	.....	44,218,526 18	692,473 49	18,487,114 63	532,005,432 25
42,745,790 64	2,087,597 56	.....	44,833,388 20	1,579,242 28	139,560 88	534,408,117 82
55,658,305 71	3,285,188 45	.....	58,943,494 16	3,767,718 21	.....	553,063,098 15
41,044,004 16	1,035,145 19	.....	42,079,149 35	23,320,028 24	2,637,398 15	680,793,792 30
17,465,731 28	715,947 41	.....	18,181,678 69	29,878,632 20	12,639,551 09	1,249,601,446 44
456,166 13	758,089 44	.....	1,214,255 57	27,878,131 46	4,115,600 91	1,885,066,055 21
591,095 36	657,525 77	.....	1,248,621 13	29,676,118 48	36,135,861 28	4,387,124,117 59
727,853 52	579,107 69	.....	1,306,961 21	25,586,824 36	37,837,580 54	5,322,253,505 27
832,290 70	525,767 33	.....	1,358,058 03	25,362,026 86	22,400,052 60	5,245,611,924 00
773,659 51	559,757 55	.....	1,333,417 06	25,546,089 74	22,631,041 47	5,136,228,505 82
9,964,136 29	717,726 63	.....	10,681,862 92	29,386,301 60	.....	2,634,227,412 38
18,323,890 87	371,355 90	.....	18,695,246 77	83,711,436 89	.....	2,195,626,453 89

Fiscal Year ended March 31	Ordinary Revenues	Special Receipts and Credits	Other Receipts and Credits		Total Revenues	Difference between Total Revenues and Total Disbursements
			Refunds on Capital Account	Non-active Accounts		
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1930.....	441,374,124 43	4,505,185 64	3,165,575 66	3,962,243 25	453,007,128 98	+ 47,740,746 39
1931.....	349,616,304 40	6,573,577 38	488,373 58	1,042,179 51	357,720,434 87	83,847,977 84
1932.....	326,826,616 16	7,012,248 53	186,154 50	483,061 52	334,508,080 71	114,234,235 73
1933.....	306,640,228 60	4,489,339 09	500,774 37	104,944 10	311,735,286 16	220,634,653 88
1934.....	324,070,564 14	409,270 75	89,751 82	91,003 40	324,660,590 11	133,497,314 46
1935.....	358,474,911 01	3,397,168 80	80,408,89	21,274,94	361,973,763 64	116,132,817 60
1936.....	372,222,206 45	319,833 09	27,032 68	26,923 53	372,595,995 75	159,989,558 81
1937.....	445,028,955 05	8,463,997 61	616,069 00	44,725 73	454,153,747 39	77,851,684 86
1938.....	510,297,581 44	4,032,938 26	1,543,135 23	819,094 53	516,692,749 46	17,715,368 36
1939.....	498,016,706 40	1,255,962 02	40,795,33	2,857,890 17	502,171,353 92	50,891,744 23
1940.....	541,616,092 14	163,812 41	21,243 98	20,292,310 91	562,093,459 44	118,700,332 86
1941.....	859,754,928 35	8,538,235 66	20,403 99	3,856,077 22	872,169,645 22	377,431,801 22
1942.....	1,463,824,202 71	21,060,093 71	1,021,653 03	2,630,393 52	1,488,536,342 97	396,529,712 24
1943.....	2,182,798,758 83	61,961,746 18	102,615 61	4,633,056 67	2,249,496,177 29	2,137,627,940 30
1944.....	2,570,094,423 99	193,636,613 89	93,305 32	1,193,370 20	2,765,017,713 40	2,557,235,791 87
1945.....	2,300,097,373 42	385,905,220 85	728,195 16	604,009 77	2,687,334,799 20	2,558,277,124 80
1946.....	2,363,161,853 91	649,602,044 97	375,643 41	45,532 09	3,013,185,074 38	2,123,043,431 44
1947.....	2,588,530,894 64	416,758,276 39	109,776 57	2,477,365 52	3,007,876,313 12	+373,648,900 74
1948.....	2,629,845,984 75	229,621,502 75	219,272 25	12,059,350 10	2,871,746,109 85	+676,119,655 96

*Fiscal Year ended March 31	Total Debt		Total Assets		Net Debt		Increase of Net Debt		Decrease of Net Debt	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1867	93,046,051	73	17,317,410	36	75,728,641	37	75,728,641	37		
1868	96,896,666	20	21,139,531	46	75,757,134	74		28,493	37	
1869	112,361,998	39	36,502,679	19	75,859,319	20		102,184	46	
1870	115,993,706	76	37,783,964	31	78,209,742	45		2,350,428	25	
1871	115,492,682	76	37,786,165	11	77,706,517	65				503,224 80
1872	122,400,179	36	40,213,107	32	82,187,072	04		4,480,554	39	
1873	129,743,432	19	29,894,970	55	99,848,461	64		17,661,389	60	
1874	141,163,551	33	32,838,886	91	108,324,664	42		8,476,502	78	
1875	151,663,401	62	35,655,023	00	116,008,378	02		7,683,413	60	
1876	161,204,687	86	36,653,173	78	124,551,514	08		8,543,136	06	
1877	174,675,894	97	34,595,525	94	133,235,369	03		8,683,794	95	
1878	179,487,268	06	36,493,883	85	142,990,187	36		7,126,760	85	
1879	179,483,871	21	42,182,852	07	152,451,588	61		2,628,117	45	
1880	194,634,440	68	44,465,757	11	155,395,780	40		9,461,401	25	
1881	199,861,537	51	51,703,601	19	153,661,650	78		2,944,191	79	
1882	205,365,251	97	43,692,389	84	158,466,714	46				1,734,129 63
1883	202,159,104	30	60,320,565	95	182,161,850	26		4,805,063	88	
1884	242,482,416	21	68,295,915	29	196,407,692	14		23,695,135	80	
1885	264,703,607	43	50,005,234	02	223,159,107	09		14,245,841	88	
1886	273,164,341	11	45,872,850	99	227,314,775	44		26,751,414	95	
1887	273,187,626	43	49,082,483	73	234,531,358	16		4,155,668	35	
1888	284,513,841	89	50,192,021	11	237,530,041	65		7,216,582	72	
1889	287,722,062	76	48,579,083	33	237,533,211	77		2,998,638	42	
1890	286,112,295	10	52,090,199	11	237,809,030	51		3,170	12	
1891	289,899,229	62	54,201,839	66	241,131,434	44		275,818	74	
1892	295,333,274	10	58,373,485	13	241,681,039	61		3,322,403	93	
1893	300,054,524	74	62,164,994	48	246,183,029	48		549,605	17	
1894	308,348,023	96	64,973,827	78	253,074,927	09		4,501,989	87	
1895	318,048,754	87	67,220,103	96	268,497,432	77		6,891,897	61	
1896	325,717,536	73	70,991,534	87	261,538,596	46		5,422,055	83	
1897	332,530,131	33	78,887,455	04	266,273,446	60		3,064,163	69	
1898	338,375,984	23	86,252,428	83	268,480,003	69		2,417,802	45	
1899	345,160,902	54	90,713,173	03	265,493,806	89		2,317,047	69	
1900	346,206,979	92	99,737,109	50	261,606,988	87				779,639 71
1901	354,732,432	52	104,094,793	57	268,867,718	60		2,986,196	80	
1902	366,385,476	59	111,454,413	20	266,224,166	60		3,349,085	93	
1903	361,344,098	37	125,226,702	64	267,042,977	75				10,222,100 75
1904	364,962,512	17	116,294,966	13	263,671,859	96				739,270 27
1905	377,678,579	80	130,246,298	41	277,960,859	84		5,356,448	00	
1906	392,260,680	39	154,605,147	85	323,930,279	17		818,811	15	
1907, 9 mo.	379,966,826	69	134,899,435	39	340,042,052	03				3,371,117 79
1908	408,207,158	25	168,419,131	06	339,919,460	71		14,288,999	88	
1909	478,535,427	02	168,930,929	56	314,301,625	68		45,969,419	93	
1910	470,663,045	99	208,394,518	72	335,996,850	14		12,338,267	16	
1911	474,941,487	42	251,097,731	16	449,376,083	21		3,773,505	70	
1912	508,338,591	77	321,831,631	40	615,156,171	02				122,591 32
1913	483,232,555	24	502,816,969	89	879,189,207	80				25,617,835 03
1914	544,391,368	86	671,451,836	39	1,191,834,062	50		21,695,224	46	
1915	700,473,814	37	1,102,104,692	33	1,574,831,032	44		113,379,233	07	
1916	936,987,802	42	1,070,660,963	12	2,248,668,623	79		165,780,087	81	
1917	1,382,003,267	69	450,211,335	25	2,422,135,801	73		264,030,126	78	
1918	1,863,335,898	89	435,050,367	91	2,453,776,868	74		312,697,764	70	
1919	2,676,635,724	77	401,827,195	40	2,417,783,274	88		382,646,969	94	
1920	3,041,529,588	91	400,628,837	35	2,417,437,685	59		674,337,591	35	
1921	2,902,452,117	04	379,048,085	13	2,389,731,099	42		92,010,359	90	
1922	2,902,347,136	96	378,464,347	29	2,296,850,232	92		81,256,818	04	
1923	2,888,827,236	65	380,287,010	00	2,225,504,705	10		31,641,067	01	
1924	2,819,610,470	28	359,845,410	82	2,177,763,958	71				35,993,593 86
1925	2,818,066,522	94	458,568,936	82	3,083,952,201	89				345,589 29
1926	2,768,779,184	55	438,570,044	29	3,101,667,570	25		27,706,586	17	
1927	2,726,298,717	38	558,051,278	39	3,152,559,314	48		41,896,729	33	
1928	2,677,137,242	92	757,468,958	46	3,271,259,647	34		50,984,137	17	
1929	2,647,033,973	32	757,468,958	46	3,271,259,647	34		71,345,527	82	
1930	2,544,586,410	96	757,468,958	46	3,271,259,647	34		47,740,746	39	
1931	2,610,265,698	36	757,468,958	46	3,271,259,647	34				
1932	2,831,743,562	69	757,468,958	46	3,271,259,647	34				
1933	2,996,366,664	84	757,468,958	46	3,271,259,647	34				
1934	3,141,042,097	44	757,468,958	46	3,271,259,647	34				
1935	3,205,956,360	04	757,468,958	46	3,271,259,647	34				
1936	3,431,944,026	63	757,468,958	46	3,271,259,647	34				
1937	3,542,521,138	71	757,468,958	46	3,271,259,647	34				
1938	3,540,237,614	54	757,468,958	46	3,271,259,647	34				
1939	3,710,610,592	87	757,468,958	46	3,271,259,647	34				
1940	4,028,728,005	80	757,468,958	46	3,271,259,647	34				
1941	5,018,928,036	83	757,468,958	46	3,271,259,647	34				
1942	6,648,823,424	36	757,468,958	46	3,271,259,647	34				
1943	9,228,232,012	03	757,468,958	46	3,271,259,647	34				
1944	12,359,123,230	16	757,468,958	46	3,271,259,647	34				
1945	15,712,181,527	26	757,468,958	46	3,271,259,647	34				
1946	18,959,846,183	14	757,468,958	46	3,271,259,647	34				
1947	17,098,195,740	07	757,468,958	46	3,271,259,647	34				
1948	17,197,348,951	17	757,468,958	46	3,271,259,647	34				
							13,740,508,268	53	1,368,871,370	02

*From 1867 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.
16778—A—5

CLASSIFIED TABLE

Fiscal Years Ended March 31	Income Tax	Excess Profits Tax	Business Profits Tax	Succession Duties	Customs Duties	Excise Duties	Excise Taxes
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1915...					75,941,219 72	21,497,730 79	98,056 95
1916...					98,640,409 48	22,428,491 58	1,536,837 94
1917...			12,506,516 72		134,043,842 14	24,412,348, 06	2,059,583 81
1918...			21,271,083 57		144,172,629 70	27,168,445 27	2,227,389 93
1919...	9,349,719 80		32,970,061 81		147,169,187 98	30,342,034 26	11,888,508 40
1920...	20,263,739 91		44,145,184 48		168,796,822 94	42,698,082 57	15,587,706 70
1921...	46,381,824 31		40,841,401 25		163,266,803 95	37,118,366 69	78,803,099 18
1922...	78,684,354 80		22,815,666 58		105,686,645 10	36,755,206 56	73,656,488 83
1923...	59,711,538 37		13,031,461 80		118,056,469 40	35,761,996 45	106,482,718 08
1924...	54,204,027 99		4,752,680 89		121,500,798 49	38,181,747 33	120,676,375 89
1925...	56,248,042 82		2,704,427 37		108,146,871 51	38,603,489 23	85,810,717 42
1926...	55,571,961 57		1,173,448 55		127,355,143 50	42,923,549 03	98,097,105 81
1927...	47,386,309 22		710,102 19		141,968 677 64	48,513,160 44	105,613,160 00
1928...	56,571,047 39		956.031 44		156,985,817 65	57,400,897 46	90,222,931 32
1929...	59,422,323 25		455,232 27		187,206,332 47	63,684,953 72	83,007,282 78
1930...	69,020,726 23		173,300 45		179,429,920 46	65,035,701 42	63,409,143 14
1931...	71,048,022 05		34,430 33		131,208,955 15	57,746,808 13	34,734,661 17
1932...	61,254,399 80		3,000 00		104,132,677 35	48,654,862 10	59,606,391 10
1933...	62,066,696 84		54 47		70,072,932 05	37,833,857 91	82,191,575 94
1934...	61,399,171 52				66,305,356 09	35,494,219 85	106,575,574 71
1935...	66,808,065 51				76,561,974 99	43,189,654 64	112,192,069 58
1936...	82,709,802 83				74,004,559 77	44,409,797 09	112,733,048 29
1937...	102,365,241 75				83,771,090 52	45,956,857 39	152,473,422 30
1938...	120,365,531 48				93,455,750 12	52,037,332 55	180,818,767 47
1939...	142,026,137 69				78,751,111 06	51,318,658 28	161,710,571 63
1940...	134,448,565 89				104,301,487 36	61,032,044 01	166,027,944 50
1941...	248,143,021 61	23,995,268 63			130,757,010 70	88,607,558 90	284,167,031 50
1942...	510,243,016 49	135,168,344 91		6,956,574 19	142,392,232 57	110,090,940 35	453,425,105 53
1943...	860,188,672 02	434,580,676 78		13,273,483 43	118,962,839 45	138,720,722 89	488,712,425 05
1944...	1,036,757,035 25	428,717,840 27		15,019,830 85	167,882,089 30	142,124,330 82	638,619,292 01
1945...	977,758,067 73	341,305,356 79		17,250,797 83	115,091,376 28	151,922,139 95	543,065,271 37
1946...	932,729,273 35	426,696,483 22		21,447,573 40	128,876,810 73	186,726,318 12	496,909,960 92
1947...	939,458,244 45	442,497,443 41		23,576,070 73	237,355,396 95	196,043,816 47	579,023,600 59
1948...	1,059,848,356 84	227,030,493 93		30,828,039 88	293,012,026 56	196,794,207 65	640,758,269 33

OF REVENUES

Tax on Insurance Companies	Tax on Trust and Loan Companies	Bank Note Circulation Tax	Miscellaneous Indirect Taxes	Total Revenue from Taxes	Non Tax Revenue	Total Ordinary Revenue
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
				97,537,007 46	35,536,474 27	133,073,481 73
459,247 07	324,249 91	1,300,446 80		124,698,682 78	47,449,155 49	172,147,838 27
419,698 83	202,415 48	1,114,023 30		174,758,428 34	57,942,865 66	232,701,294 00
496,540 55	269,129 08	1,115,757 65		196,720,975 75	64,057,976 80	260,778,952 55
546,113 86	323,340 02	1,099,764 44		233,688,730 57	79,258,016 61	312,946,747 18
638,730 76	274,216 28	1,170,223 45		293,574,707 09	56,171,627 61	349,746,334 70
807,667 12	293,801 94	1,257,533 70		368,770,498 14	65,616,038 46	434,386,536 60
749,958 75	283,994 35	1,293,697 43		319,926,012 40	62,026,374 59	381,952,386 99
852,328 12	312,391 39	1,244,437 14		335,453,340 75	59,161,559 25	394,614,900 00
857,586 98	308,632 10	1,236,957 57		341,718,807 24	55,118,874 98	396,837,682 22
867,901 96	315,314 88	1,217,753 85		293,914,519 04	52,919,960 21	346,834,479 25
950,220 85	326,713 80	1,176,868 95	288,392 41	327,863,404 47	52,882,101 11	380,745,505 58
947,829 95	335,367 65	1,174,664 95	357,421 89	347,006,693 93	51,689,082 45	398,695,776 38
999,003 34	345,429 85	1,224,044 46	373,676 21	365,079,479 12	57,638,503 56	422,717,982 68
894,863 98	7,640 88	1,242,398 99	351,108 78	396,272,137 12	59,191,736 62	455,463,873 74
74,415 87		1,408,419 60	318,042 36	378,869,669 53	62,504,454 90	441,374,124 43
74,249 51	5 77	1,429,263 99	484,042 58	296,760,438 68	52,855,865 72	349,616,304 40
12,151 60		1,390,120 57	307,567 15	275,361,169 67	51,465,446 49	326,826,616 16
826,149 94		1,327,534 50	201,139 22	254,519,940 87	52,120,287 73	306,640,228 60
741,681 39		1,335,545 68	322,065 67	272,173,614 91	51,896,949 23	324,070,564 14
750,099 57		1,368,480 02	3,987,028 81	304,857,373 12	53,617,537 89	358,474,911 01
760,843 24		1,280,932 89	1,735,246 49	317,634,230 60	54,587,975 85	372,222,206 45
774,363 12		1,209,894 34	459,790 76	387,010,660 18	58,018,294 87	445,028,955 05
866,820 42		1,106,858 76	487,605 90	449,138,666 70	61,158,914 74	510,297,581 44
891,538 82		1,013,776 19	547,750 89	436,259,544 56	61,757,161 84	498,016,706 40
925,935 63		948,986 51	539,631 29	468,224,595 19	73,391,496 95	541,616,092 14
971,365 82		898,326 33	636,212 51	778,175,796 00	81,579,132 35	859,754,928 35
1,148,207 01	158 71	786,482 59	701,774 12	1,360,912,836 47	102,911,366 24	1,463,824,202 71
10,893,465 15		664,653 63	723,022 19	2,066,719,960 59	116,078,798 24	2,182,798,758 83
6,480,701 55		457,639 00	752,725 21	2,436,811,434 26	133,282,939 73	2,570,094,423 99
7,181,560 88		350,005 86	702,071 66	2,154,626,648 35	145,470,725 07	2,300,097,373 42
7,950,552 33		270,061 68	751,352 92	2,202,358,386 67	160,803,467 24	2,363,161,853 91
8,796,539 23		220,555 45	689,645 42	2,427,661,312 70	160,869,581 94	2,588,530,894 64
3,004,080 85		187,869 50	612,050 08	2,452,075,394 62	177,770,590 13	2,629,845,984 75

Fiscal Year ended March 31 (2)	Expenditure chargeable to Consolidated Deficit Account	Expenditure chargeable to Capital	Railway Subsidies	War and Demobilization	Other Charges	Total Disbursements (1)
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1868	13,486,092 96	548,437 58			37,157 98	14,071,688 52
1869	14,038,084 00	440,418 40			429,663 24	14,908,165 64
1870	14,345,509 58	3,515,116 18			155,988 18	18,016,613 94
1871	15,623,081 72	3,670,396 51				19,293,478 23
1872	17,589,468 82	7,853,049 79			223,456 13	25,665,974 74
1873	19,174,647 62	19,859,441 17			5,718 48	39,039,807 57
1874	23,316,316 75	10,177,740 06			4,018 90	33,498,075 71
1875	23,713,071 04	6,922,742 33			2,253,097 17	32,888,910 54
1876	24,458,372 11	7,154,007 94			315,764 40	31,958,144 45
1877	23,519,301 77	7,599,700 36			1,388,984 38	32,507,995 70
1878	23,503,158 25	6,657,200 36			385,412 99	30,545,771 60
1879	24,455,381 56	5,649,331 66			676,225 30	30,779,938 52
1880	24,850,634 45	8,241,173 98			949,947 68	34,041,756 11
1881	25,502,554 42	8,176,316 50			117,771 74	33,796,642 66
1882	27,067,103 58	7,405,637 06			201,884 75	34,674,625 39
1883	28,730,157 45	14,147,359 76			21,268 75	42,898,885 96
1884	31,107,706 25	23,977,702 44	208,000 00		2,567,452 84	57,860,861 53
1885	35,037,060 12	13,220,185 35	403,245 00		502,587 06	49,163,077 63
1886	39,011,612 26	9,589,734 19	2,701,249 00		10,534,973 07	61,837,568 52
1887	35,657,680 16	4,439,938 72	1,406,533 00			41,504,151 88
1888	36,718,494 79	7,162,964 26	1,027,041 92		155,623 07	45,064,124 04
1889	36,917,834 70	4,420,313 66	846,721 83		1,333,327 81	43,518,198 06
1890	35,994,031 47	4,053,158 98	1,678,195 72		44,946 56	41,770,332 73
1891	36,343,567 96	3,115,860 04	1,265,705 87		68,074 32	40,793,208 19
1892	36,765,894 18	2,164,456 78	1,248,215 93		2,093,569 43	42,272,136 32
1893	36,814,052 90	3,088,317 60	811,394 07		139,963 34	40,853,727 91
1894	37,585,025 52	3,862,969 67	1,229,885 10		330,353 60	43,008,233 89
1895	38,132,005 05	3,030,490 40	1,310,549 10		399,293 89	42,872,338 44
1896	36,949,142 03	3,781,311 21	3,228,745 49		137,185 19	44,096,383 92
1897	38,349,759 84	3,523,160 23	416,955 30		682,880 52	42,972,755 89
1898	38,832,525 70	4,143,503 39	1,414,934 78		943,317 19	45,334,281 06
1899	41,903,500 54	5,936,342 94	3,201,220 05		501,571 76	51,542,635 29
1900	42,975,279 51	7,468,843 24	725,720 35		1,547,623 74	52,717,466 84
1901	46,866,367 84	7,695,438 24	2,032,339 86		908,881 42	57,982,866 46
1902	50,759,391 97	10,078,638 06	1,463,222 34		1,038,830 83	63,970,799 86
1903	51,691,902 76	7,052,724 58	2,046,873 45		1,538,722 13	61,746,571 81
1904	55,612,832 70	7,881,718 54	1,275,629 63		6,718,617 94	72,255,047 63
1905	63,319,682 86	11,933,491 91	1,637,574 37		2,275,334 47	78,804,138 77
1906	67,240,640 95	11,913,871 11	1,324,889 30		2,485,555 29	83,277,641 72
1907, 9 months	51,542,161 09	11,329,143 82	2,037,629 30		1,581,944 36	65,778,138 57
1908	76,641,451 59	30,429,906 86	1,785,887 39		3,469,692 12	112,578,679 87
1909	84,064,232 38	42,593,166 97	2,048,097 05		4,998,237 55	133,441,524 29
1910	79,411,747 12	29,756,353 38	1,284,892 04		4,179,576 15	115,395,773 70
1911	87,774,198 32	30,852,963 38	859,400 25		2,949,196 72	122,861,250 46
1912	98,161,440 77	30,939,575 95	4,935,507 35		7,181,665 23	137,142,082 20
1913	112,059,537 41	27,206,046 13	19,086,236 77		255,786 93	144,456,877 82
1914	127,384,472 99	37,180,175 93	5,191,507 48		2,640,161 94	186,241,047 63
1915	135,523,206 54	41,447,320 03	1,400,171 42	60,750,476 01	5,186,016 27	248,098,526 33
1916	130,350,726 90	38,506,950 50	720,404 75	166,197,755 47	3,186,898 20	339,702,502 49
1917	148,599,343 23	26,880,031 51	43,805 32	306,488,814 63	15,275,315 03	498,203,118 28
1918	178,284,312 83	11,911,903 63	334,845 55	343,836,801 98	10,706,736 62	576,660,209 91
1919	232,731,282 08	25,031,260 30		446,519,439 48	-7,283,581 61	697,042,212 47
1920	361,113,929 90	69,301,877 83		346,612,954 56	19,995,317 84	740,088,020 88
1921	361,118,145 21	40,012,807 22			16,997,543 99	418,620,544 48
1922	347,560,690 63	16,295,332 55			492,048 06	365,701,790 85
1923	332,293,732 09	9,807,124 34			301,518 01	343,402,812 48
1924	324,813,189 75	16,861,277 09	-1,521 82		4,464,759 76	350,608,546 72
1925	318,891,901 25	16,550,510 77			446,082 79	344,021,786 75
1926	320,660,479 14	16,798,548 92			506,931 27	339,902,775 94
1927	319,548,172 59	19,558,702 63			191,392 79	340,502,512 94
1928	336,167,960 98	20,635,647 83			64,455 08	346,986,337 30
1929	350,952,924 03	22,809,275 13			1,856,011 00	360,164,931 17
1930	357,779,794 07	22,561,144 01			-689,399 06	375,159,953 16
1931	389,558,288 70	28,222,318 11			59,701 97	390,144,660 82
1932	375,408,344 12	16,979,788 24			61,889 10	434,521,454 85
1933	358,528,270 12	8,548,151 64			75,470 81	437,842,266 01
1934	346,648,546 22	6,490,332 86			51,499 06	453,860,700 76
1935	354,368,220 40	7,027,007 61			47,571 35	454,872,712 66
					54,137 96	476,264,437 79
	8,354,654,631 85	1,029,336,918 66	76,115,221 09	1,695,958,569 66	548,084,968 21	11,704,150,309 47

NOTE.—(1) Total disbursements as shown in last column do not include investments, taken as non-active for debt purposes. Sinking Fund purchases are included to 1919.

(2) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31

For subsequent years see table on pages 30 and 31.

Fiscal Year ended March 31 (1)	Ordinary Revenues	Special Receipts and Credits	Total Revenues	Difference between Revenues and Expenditures	Consolidated Fund	
					Surplus	Deficit
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1868	13,687,928 49		13,687,928 49	383,760 03	201,835 53	
1869	14,379,174 52		14,379,174 52	528,991 12	341,090 52	
1870	15,512,225 65	27,431 71	15,539,657 36	2,476,956 58	1,166,716 07	
1871	19,335,560 81	39,475 98	19,375,036 79	81,558 58	3,712,479 09	
1872	20,714,813 68		20,714,813 68	4,951,161 06	3,125,354 86	
1873	20,813,469 45	157,121 90	20,970,591 35	18,069,216 22	1,638,821 53	
1874	24,205,092 54	302,560 39	24,507,652 93	8,990,422 78	888,775 79	
1875	24,648,715 04	1,008 58	24,649,723 62	8,239,186 02	935,644 00	
1876	22,587,587 05	4,468 22	22,592,055 27	9,366,089 18		1,900,785 06
1877	22,059,274 11	868,486 44	22,927,760 55	9,580,235 15		1,460,027 66
1878	22,375,011 88	31,245 49	22,406,257 37	8,139,514 23		1,128,140 37
1879	22,517,382 14	4,503,142 76	27,020,524 90	3,759,413 62		1,937,999 42
1880	23,307,406 69	57,140 21	23,364,546 90	10,677,209 21		1,543,227 76
1881	29,635,297 54		29,635,297 54	4,161,345 12	4,132,743 12	
1882	33,383,455 52	1,799,093 69	35,182,549 21	507,923 82	6,316,351 91	
1883	35,794,649 80	1,009,019 15	36,803,668 95	6,095,217 01	7,064,492 35	
1884	31,861,961 73	953,254 00	32,815,225 73	25,045,635 80	754,255 48	
1885	32,797,001 22	557,039 59	33,354,040 81	15,809,036 72		2,240,058 90
1886	33,177,040 39	302,842 41	33,479,882 80	28,357,685 72		5,834,571 87
1887	35,754,993 25	537 66	35,755,530 91	5,748,620 97	97,313 09	
1888	35,908,463 53		35,908,463 53	9,155,660 51		810,031 26
1889	32,887,870 23		32,887,870 23	4,735,327 83	1,855,035 47	
1890	38,879,925 41		38,879,925 41	1,890,407 32	3,885,893 94	
1891	38,579,310 88		38,579,310 88	2,213,897 31	2,235,742 92	
1892	36,921,871 60		36,921,871 60	2,350,294 72	155,977 42	
1893	38,168,608 85	40,000 00	38,208,608 85	2,645,119 06	1,354,555 95	
1894	36,374,693 07	190 14	36,374,883 21	6,633,350 68		1,210,332 45
1895	33,978,129 47		33,978,129 47	8,894,208 97		4,153,875 58
1896	36,618,590 72		36,618,590 72	7,477,793 20		330,551 31
1897	37,829,778 40		37,829,778 40	5,142,977 49		519,981 44
1898	40,555,238 03	1,272 03	40,556,510 06	4,777,771 00	1,722,712 33	
1899	46,741,249 54	1,853 41	46,743,102 95	4,799,532 34	4,837,749 00	
1900	51,029,994 02	1,472 69	51,031,466 71	1,686,000 13	8,054,714 51	
1901	52,514,701 13	1,631 63	52,516,332 76	5,466,533 70	5,648,333 29	
1902	58,050,790 03	1,543 31	58,052,333 34	5,918,466 52	7,291,398 06	
1903	66,037,068 93	3,311,015 17	69,348,084 10	7,601,512 29	14,345,166 17	
1904	70,659,816 82	9,434 67	70,679,251 49	1,575,796 14	15,056,984 12	
1905	71,182,772 67	3,299 83	71,186,072 50	7,618,066 27	7,863,039 81	
1906	80,139,360 27	2,033 76	80,141,393 83	3,136,247 89	12,898,719 12	
1907 9 mos.	67,969,328 29	2,781 36	67,972,109 65	2,193,971 08	16,427,167 20	
1908	96,054,505 81	910 91	96,055,416 72	16,523,203 15	19,413,054 22	
1909	85,093,404 35	456,175 41	85,549,579 76	47,891,944 53	1,029,171 97	
1910	101,503,710 93	112,764 65	101,616,475 58	13,779,298 12	22,091,963 81	
1911	117,780,400 78	103,918 58	117,884,328 36	4,976,922 10	30,006,211 46	
1912	136,108,217 36		136,108,217 36	1,033,864 84	37,946,776 59	
1913	168,689,903 45	524 04	168,690,427 49	24,233,549 67	56,030,366 04	
1914	163,174,394 56		163,174,394 56	23,066,653 07	35,789,921 57	
1915	133,073,481 73		133,073,481 73	115,025,044 60		2,449,724 81
1916	172,147,838 27	1,555 30	172,149,393 57	167,553,108 92	41,797,111 37	
1917	232,701,294 00		232,701,294 00	265,501,824 28	84,101,950 77	
1918	260,778,952 55		260,778,952 55	315,881,257 36	82,494,639 72	
1919	312,946,747 18		312,946,747 18	384,095,465 29	80,215,464 20	
1920	349,746,334 70		349,746,334 70	390,342,586 18	45,902,404 80	
1921	434,386,536 60	1,905,647 81	436,292,184 41	17,671,639 93	73,268,391 39	
1922	381,952,386 99	319,184 45	382,271,571 44	16,569,780 59	34,391,696 36	
1923	394,614,900 00	8,479,310 30	403,094,210 30	52,485,663 58	62,321,167 91	
1924	396,837,682 22	9,743,635 74	406,581,317 96	62,559,531 21	72,024,492 47	
1925	346,834,479 25	4,680,913 18	351,515,392 43	11,612,616 49	27,942,578 00	
1926	380,745,505 58	2,147,503 48	382,893,009 06	38,912,496 12	60,085,022 44	
1927	398,695,776 38	1,756,704 02	400,452,480 40	53,466,143 23	79,147,603 79	
1928	422,717,982 68	6,924,594 51	429,642,577 19	69,477,645 89	86,550,021 70	
1929	455,403,873 74	4,687,607 24	460,151,480 98	34,891,527 82	104,510,949 71	
1930	441,411,806 18	4,505,185 64	445,916,991 82	55,772,331 20	83,632,012 11	
1931	348,587,298 67	6,573,577 38	355,160,876 05	78,360,578 80		39,970,990 03
1932	329,709,056 28	7,019,248 53	336,728,304 81	111,121,961 20		45,694,287 84
1933	306,636,990 11	4,480,339 09	311,126,329 20	152,734,380 55		51,891,280 01
1934	324,062,000 11	409,270 75	324,471,270 86	130,401,441 80		22,586,546 11
1935	358,474,760 30	3,397,168 80	361,871,929 10	114,392,508 09	4,106,539 90	
	9,528,410,832 95	81,698,145 99	9,610,108,978 94	2,094,041,330 53	1,359,418,618 98	185,662,417 88

(1) From 1868 to 1906 the fiscal year ended June 30, and from 1907 on, ended March 31.
For subsequent years see table on page 32.

APPENDICES

Appendix No. 1

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS OF CANADA ON MARCH 31, 1948 AND THE ANNUAL INTEREST PAYABLE THEREON

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding		Annual interest charges	
				\$	cts.	\$	cts.
1948, May 1	Six Months Treasury Notes.....	-625	Canada	200,000,000	00	1,250,000	00
July 1	Debentures—School Lands.....	4	Canada	33,293,470	85	1,331,738	83
Sept. 1	Six Months Treasury Notes.....	-625	Canada	550,000,000	00	3,437,500	00
Nov. 1	Seventh Victory Loan, 1944.....	13	Canada	344,267,000	00	6,024,672	50
(1) 1949, Feb. 1	First War Loan, 1940.....	31	Canada	49,987,650	00	1,624,598	63
Nov. 1	Eighth Victory Loan, 1945.....	13	Canada	267,800,000	00	4,686,500	00
(1) 1950, Feb. 1	First War Loan, 1940.....	31	Canada	50,000,000	00	1,625,000	00
Mar. 1	Loan of 1943.....	13	Canada	325,000,000	00	4,875,000	00
Nov. 1	Loan of 1946.....	13	Canada	400,000,000	00	7,000,000	00
Nov. 1	Ninth Victory Loan, 1945.....	13	Canada	335,690,000	00	5,874,575	00
(2) 1951, Feb. 1	First War Loan, 1940.....	31	Canada	50,250,000	00	1,625,000	00
(3) Mar. 1	Export-Import Bank Loan.....	23	New York	16,667,000	00	416,675	00
(4) June 15	Victory Loan, 1944.....	3	Canada	649,009,592	50	19,306,027	50
(5) Nov. 1	Fourth Victory Loan, 1943.....	3	Canada	60,000,000	00	1,850,000	00
(6) 1952, Feb. 1	First War Loan, 1940.....	31	Canada	50,500,000	00	1,625,000	00
(7) Mar. 1	Export-Import Bank Loan.....	23	New York	16,667,000	00	416,675	00
(8) Oct. 1	Second War Loan, 1940.....	3	Canada	324,945,700	00	9,748,371	00
(9) 1953, Mar. 1	Export-Import Bank Loan.....	23	New York	16,667,000	00	416,675	00
(10) 1954, Mar. 1	Second Victory Loan, 1942.....	3	Canada	670,355,489	00	20,089,767	00
(a) 1955, May 1	Loan of 1934.....	31	London	3,854,446	18	125,209	50
(b) June 1	Loan of 1935, dated June 1.....	3	Canada	40,000,000	00	1,200,000	00
(c) June 1	Loan of 1935, dated Nov. 15.....	3	Canada	55,000,000	00	1,650,000	00
(10) 1956, Nov. 1	Third Victory Loan, 1942.....	3	Canada	855,607,410	50	25,414,081	50
(11) Nov. 1	Canada Savings Bonds, dated Nov. 1, 1946.....	23	Canada	391,015,850	00	10,752,935	87
(12) 1957, May 1	Fourth Victory Loan, 1943.....	3	Canada	1,111,261,650	00	33,337,849	50
(11) Nov. 1	Canada Savings Bonds, dated Nov. 1, 1947.....	23	Canada	263,536,150	00	7,247,079	12
(13) 1958, June 1	Loan of 1938-39.....	3	Canada	88,200,000	00	2,646,000	00
(a) Sept. 1	Loan of 1933.....	4	London	2,613,504	07	104,540	16
(14) Nov. 1	Conversion Loan, 1931.....	43	Canada	276,687,000	00	12,450,942	00
(15) 1959, Jan. 1	Fifth Victory Loan, 1943.....	3	Canada	1,197,324,750	00	35,919,742	50
(16) Nov. 1	Conversion Loan, 1931.....	43	Canada	289,693,300	00	13,036,198	50
(17) 1960, June 1	Sixth Victory Loan, 1944.....	3	Canada	1,165,300,350	00	34,959,010	50
(18) Oct. 1	Loan of 1936.....	4	New York	109,000,000	00	4,006,000	00
(19) 1961, Jan. 15	Loan of 1936.....	31	New York	48,000,000	00	1,500,000	00
(20) 1962, Feb. 1	Seventh Victory Loan, 1944.....	3	Canada	1,315,639,200	00	39,460,176	00
(a) 1963, July 1	Loan of 1938.....	31	London	2,856,821	33	92,846	69
(21) Oct. 1	Eighth Victory Loan, 1945.....	3	Canada	1,295,819,550	00	38,744,580	50
(22) 1966, June 1	Loan of 1936.....	31	Canada	54,703,000	00	1,777,847	50
(23) Sept. 1	Ninth Victory Loan, 1945.....	3	Canada	1,661,736,700	00	50,753,901	00
(24) Perpetual	Loan of 1936.....	3	Canada	55,000,000	00	1,650,000	00
(25) 1950, June 15	Non-interest Bearing Certificates.....		Canada	303,215	04		
(26) Various	War Savings Certificates.....	3	Canada	225,867,493	94	6,776,024	82
(27) Various	Refundable portion of personal income tax and excess profits tax (estimated)	2	Canada	459,248,899	97	4,495,740	52
1948, April 9	Treasury Bills.....	-410	Canada	75,000,000	00	307,500	00
April 23	Treasury Bills.....	-410	Canada	75,000,000	00	307,500	00
May 7	Treasury Bills.....	-410	Canada	75,000,000	00	307,500	00
May 28	Treasury Bills.....	-411	Canada	75,000,000	00	318,250	00
June 11	Treasury Bills.....	-410	Canada	75,000,000	00	307,500	00
June 25	Treasury Bills.....	-411	Canada	75,000,000	00	308,250	00
Sept. 3	Deposit Certificates.....	-625	Canada	100,000,000	00	625,000	00
				15,957,382,593	38	424,089,016	64

Appendix No. 1—Concluded

UNMATURED FUNDED DEBT INCLUDING TREASURY BILLS OF CANADA ON MARCH 31, 1948 AND THE ANNUAL INTEREST PAYABLE THEREON

Date of Maturity	Description	Rate per cent	Where payable	Amount of loan outstanding	Annual interest charges
				\$ cts.	\$ cts.
	RECAPITULATION				
	Payable in Canada			15,750,057,821 80	416,956,360 29
	Payable in New York			198,000,000 00	6,810,000 00
	Payable in London			9,324,771 58	322,656 35
				15,957,382,593 38	424,089,016 64

- (a) This stock was vested by the Treasury of the United Kingdom in August, 1941, and was purchased on presentation and cancelled.
- (1) Drawn by lot and redeemable at 100 per cent.
 - (2) Drawn by lot and redeemable at 100½ per cent. Amount outstanding includes \$250,000 redemption bonus.
 - (3) Repayable at any time.
 - (4) Subject to redemption as a whole or in part at 101 per cent on or after June 15, 1950, at any time on 60 days' notice. Amount outstanding includes \$6,435,342.50 redemption bonus.
 - (5) Subject to redemption in whole or in part on November 15, 1948, or on any subsequent interest date on 60 days' notice.
 - (6) Drawn by lot and redeemable at 101 per cent. Amount outstanding includes \$500,000 redemption bonus.
 - (7) Subject to redemption as a whole or in part on October 1, 1949, or on any subsequent interest date on 60 days' notice.
 - (8) Subject to redemption as a whole or in part at 101 per cent on or after March 1, 1952, at any time on 60 days' notice. Amount outstanding includes \$6,696,589 redemption bonus.
 - (9) Subject to redemption as a whole on June 1, 1950, or on any subsequent interest date on 60 days' notice.
 - (10) Subject to redemption as a whole or in part at 101 per cent on or after November 1, 1953 at any time on 60 days' notice. Amount outstanding includes \$8,471,360.50 redemption bonus.
 - (11) Subject to redemption on demand with accrued interest.
 - (12) Subject to redemption as a whole or in part on or after May 1, 1954, at any time on 60 days' notice.
 - (13) Subject to redemption in whole or in part on June 1, 1953, or on any subsequent interest date on 60 days' notice.
 - (14) Subject to redemption as a whole on November 1, 1948, or on any subsequent interest date on 60 days' notice.
 - (15) Subject to redemption as a whole or in part on or after January 1, 1956, at any time on 60 days' notice.
 - (16) Subject to redemption as a whole on November 1, 1949, or on any subsequent interest date on 60 days' notice.
 - (17) Subject to redemption as a whole or in part on or after June 1, 1957, at any time on 60 days' notice.
 - (18) Subject to redemption as a whole on October 1, 1950, or on any subsequent interest date on 60 days' notice.
 - (19) Subject to redemption in whole or in part on January 15, 1956, or on any subsequent interest date on 30 days' notice.
 - (20) Subject to redemption as a whole or in part on or after February 1, 1959, at any time on 60 days' notice.
 - (21) Subject to redemption as a whole or in part on or after October 1, 1959, at any time on 60 days' notice.
 - (22) Subject to redemption as a whole on June 1, 1956, or on any subsequent interest date on 60 days' notice.
 - (23) Subject to redemption as a whole or in part on or after September 1, 1961 at any time on 60 days' notice.
 - (24) Subject to redemption in whole or in part on or after September 15, 1966, on 60 days' notice.
 - (25) Subject to redemption at the option of the holder at any time after 6 months from the date of issue.
 - (26) Date of maturity 7½ years from date of issue or on demand at any time following 6 months after the date of issue at graduated values, subject to 90 days' notice.
 - (27) Interest is payable on refundable portion of personal income tax only.

Appendix No. 2

AMORTIZATION OF BOND DISCOUNT AND COMMISSION ACCOUNT

Issues		Amount to be Amortized				Amount amortized fiscal year 1947-48		Amount amortized March 31, 1948		Balance to be amortized over life of issue	
Issue Date	Maturity Date	Interest Rate	Amount Issued	Discount and Premiums	Commission	Total	\$	cts.	\$	cts.	\$
1, 1930	Oct.										
Oct.	1, 1940										
May 1, 1931	Nov.	4 1/2	100,000,000 00	4,750,000 00	1,004,000 00	6,354,000 00	211,800 00	3,706,500 00	2,647,500 00		
May 1, 1931	Nov.	4 1/2	37,527,200 00		180,848 50	186,848 50			1,097,391 79		
May 1, 1931	Nov.	4 1/2	976,687,300 00		1,383,105 50	1,383,105 50					
Oct. 15, 1932	Oct.	4 1/2	289,693,300 00		1,390,404 00	1,390,404 00					
June 1, 1935	June	4 1/2	56,191,000 00	3,680,510 50	298,529 77	3,984,033 27	1,106,680 10	3,904,033 27			
June 1, 1935	June	3	40,000,000 00	601,837 50	412,320 00	1,000,000 00	105,000 00	577,500 00	322,500 00		
Nov. 15, 1935	Nov.	3	55,000,000 00	687,500 00	412,320 00	1,000,000 00	145,991 00	680,513 62	415,306 38		
Jan. 15, 1936	Jan.	3 1/2	48,000,000 00	1,987,200 00	960,000 00	2,947,200 00	117,888 00	1,439,216 00	1,507,984 00		
June 1, 1936	June	3 1/2	54,703,000 00	940,758 52	410,197 50	1,350,956 02	45,061 86	532,877 01	815,079 01		
Sept. 15, 1936	Sept.	3 1/2	55,000,000 00	1,925,000 00	411,000 00	2,336,000 00	75,866 06	898,711 03	1,437,288 97		
Nov. 15, 1937	Nov.	3 1/2	60,000,000 00	600,000 00	450,000 00	1,050,000 00	48,330 00	1,178,875 00	271,875 00		
June 1, 1938	June	3 1/2	49,200,000 00	597,000 00	369,000 00	966,000 00	46,946 50	1,178,875 00	491,355 00		
June 1, 1938	June	3	39,000,000 00	602,011 27	291,930 00	893,941 27	417,643 98	1,315,095 81	477,230 29		
Feb. 1, 1940	Feb.	3 1/2	250,000,000 00	835,000 00	1,874,477 63	2,709,477 63	256,234 74	4,086,616 41	2,531,369 84		
June 1, 1940	June	3	324,945,700 00	4,124,185 50	2,414,400 75	6,538,586 25	544,882 19	8,981,291 44	4,242,665 94		
June 15, 1941	June	3	643,534,250 00	7,548,974 50	5,675,012 88	13,223,987 38	1,322,398 26	1,743,253 70	6,025,043 11		
Mar. 1, 1942	Mar.	2 1/2	158,282 22	1,584,971 48	1,743,253 70	266,330 26	1,018,317 14	6,194,762 60	9,006,755 30		
Mar. 1, 1942	Mar.	3	669,658,000 00	6,740,667 06	5,479,138 65	12,219,805 71	1,049,400 00	5,684,200 00	5,109,466 77		
Nov. 1, 1942	Nov.	3	847,136,050 00	8,471,360 50	6,219,594 80	14,690,955 30	562,500 00	2,765,700 00	5,035,659 83		
May 1, 1943	May	3 1/2	1,111,261,650 00		7,875,166 77	7,875,166 77	33,147 67	1,387,847 67	2,068,800 00		
Nov. 1, 1943	Nov.	3 1/2	373,259,000 00	58,101 13	1,329,746 54	7,104,459 83	408,400 00	2,068,800 00	5,590,672 52		
Jan. 1, 1944	Jan.	3 1/2	1,197,324,750 00	186,374 38	6,918,085 45	972,209 98	232,509 98	1,799,700 00	1,944,146 71		
May 1, 1944	May	3 1/2	239,713,000 00		7,972,209 98	7,972,209 98	459,500 00	1,137,400 00	6,343,804 01		
Nov. 1, 1944	Nov.	3 1/2	1,165,300,550 00		7,390,372 52	7,390,372 52	332,900 00	1,589,800 00	7,068,003 02		
Nov. 1, 1944	Nov.	3 1/2	1,317,659,200 00	38,248 77	7,880,433 79	8,026,604 01	465,300 00	674,300 00	592,773 94		
May 1, 1945	May	3 1/2	1,217,659,200 00	140,170 22	3,040,381 72	1,040,381 72	231,200 00	1,330,000 00	8,983,915 77		
Nov. 1, 1945	Nov.	3 1/2	1,295,519,350 00		8,398,003 02	8,398,003 02	456,000 00	1,554,600 00	1,970,980 00		
Nov. 1, 1945	Nov.	3 1/2	1,335,600,000 00		1,147,373 94	1,147,373 94	229,500 00	1,178,900 00	2,962,117 11		
Nov. 1, 1946	Nov.	3 1/2	1,601,706,700 00		10,162,815 77	10,162,815 77	482,800 00	1,029,020 00	1,444,737 26		
Nov. 1, 1946	Nov.	3 1/2	400,000,000 00	(a) - 3,000,000 00		- 3,000,000 00	- 782,960 00	65,000 00	- 934,375 00		
Nov. 1, 1946	Nov.	2 1/2	535,885,550 00		3,451,064 87	3,451,064 87	376,977 76	55,000 00			
Nov. 1, 1947	Nov.	2 1/2		(b) 1,509,737 26		1,509,737 26	65,000 00	40,625 00			
Mar. 1, 1948	Mar.	1 1/2	325,000,000 00	(c) - 975,000 00		- 975,000 00	- 40,625 00	59,147,148 49	72,654,440 11		
Mar. 1, 1948	Mar.	1 1/2		40,704,782 07	91,096,806 53	131,801,588 60	10,057,950 37				

(a) Issued at 100-75%..
 (b) Preliminary figure.
 (c) Issued at 100-30%.

Appendix No. 3

STATEMENT OF THE SUPERANNUATION ACCOUNT FOR THE FISCAL YEAR ENDED MARCH 31, 1948

	Contributions	Less Refunds	Net Contributions	Transfers from Retirement Fund	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Agriculture.....	377,255 59	3,033 51	374,222 08	30 25	374,252 33
Archives.....	3,981 24	9 72	3,971 52		3,971 52
Auditor General's Office.....	28,714 06	206 07	28,507 99		28,507 99
Canadian Broadcasting Corporation.....	1,336 78	36 68	1,300 10		1,300 10
Canadian Commercial Corporation.....	1,643 97		1,643 97		1,643 97
Canadian Farm Loan Board.....	26,822 28	241 51	26,580 77		26,580 77
Canadian Pension Commission.....	39,444 20	48 39	39,395 81		39,395 81
Chief Electoral Officer.....	523 08	8 10	514 98		514 98
Civil Service Commission.....	36,575 47	327 52	36,247 95		36,247 95
Comptroller of the Treasury.....	121,571 86	630 09	120,941 77		120,941 77
Dominion Arsenals.....	35,077 22	365 30	34,711 92		34,711 92
Export Credits Insurance Corporation.....		749 40	749 40		749 40
External Affairs.....	62,474 24	64 70	62,409 54		62,409 54
Finance.....	38,392 93	96 02	38,296 91		38,296 91
Fisheries.....	34,561 55	728 14	33,833 41		33,833 41
Governor General's Secretary.....	883 01		883 01		883 01
House of Commons.....	19,906 99		19,906 99		19,906 99
Insurance.....	6,534 34	555 39	5,978 95		5,978 95
Justice.....	148,166 36	1,691 00	146,475 36		146,475 36
Labour.....	24,888 49	276 22	24,612 27		24,612 27
Library of Parliament.....	2,842 72	5 68	2,837 04		2,837 04
Mines and Resources.....	248,515 09	2,548 81	245,966 28		245,966 28
National Defence.....	106,034 16	255 65	105,778 51		105,778 51
National Harbours Board.....	5,584 06	509 81	5,074 25		5,074 25
National Health and Welfare.....	51,427 24	168 36	51,258 88		51,258 88
National Research Council.....	102,655 52	1,257 95	101,397 57		101,397 57
National Revenue.....	485,151 77	4,054 25	481,097 52		481,097 52
Income Tax.....	534,138 06	16,754 99	517,383 07		517,383 07
National War Services.....	3,859 37		3,859 37		3,859 37
Post Office.....	1,408,247 94	56,423 21	1,351,824 73	0 10	1,351,824 83
Privy Council.....	7,320 20		7,320 20		7,320 20
Public Printing and Stationery.....	125,235 08	4,395 75	120,839 33		120,839 33
Public Works.....	235,738 39	4,468 03	231,270 36		231,270 36
Reconstruction and Supply.....	6,026 41	72 59	5,953 82		5,953 82
Royal Canadian Mounted Police.....	5,795 22		5,795 22		5,795 22
Secretary of State.....	33,102 10	1,359 26	31,742 84		31,742 84
Senate.....	7,486 41		7,486 41		7,486 41
Soldier Settlement of Canada.....	54,165 35	214 86	53,950 49		53,950 49
Trade and Commerce.....	218,907 16	2,941 71	215,965 45		215,965 45
Transport.....	388,281 46	2,399 75	385,881 71		385,881 71
Veterans Affairs.....	245,197 85	1,679 83	243,518 02		243,518 02
Unemployment Insurance Commission.....	179,547 72	6,922 99	172,624 73	230 67	172,855 40
War Assets Corporation.....	616 50		616 50		616 50
Retired Employees.....	192,545 04	5 60	192,539 44		192,539 44
	5,657,923 88	114,757 44	5,543,166 44	261 02	5,543,427 46
Balance brought forward from March 31, 1947.....				\$	87,746,599 61
Receipts, 1947-48—					
Net contributions.....					5,543,166 44
Transfer from Retirement Fund under Section 17A.....					261 02
Interest at 4% to March 31, 1948.....					3,392,176 82
Government's contribution.....					3,488,226 14
Contributions from chartered banks and Crown companies.....					55,347 13
					100,225,777 16
Disbursements, 1947-48—					
Annuities.....			\$	9,389,453 60	
Gratuities.....				80,767 13	
Withdrawals.....				386,439 07	
Transfer of contributions to Permanent Services Pension Account.....				3,403 51	
					9,860,063 31
Balance March 31, 1948.....					90,365,713 85

Appendix No. 4

STATEMENT OF NATIONAL HARBOURS BOARD PENSION FUND FOR THE FISCAL YEAR ENDED
MARCH 31, 1948

Balance brought forward from March 31, 1947.....	\$	1,655,722 36
Receipts, 1947-48—		
Net contributions.....		388,917 36
Interest at 4% to December 31, 1947.....		75,083 74
National Harbours Board's contribution.....		386,467 07
		<u>2,506,190 53</u>
Disbursements, 1947-48—		
Annuities.....	\$	236,861 32
Gratuities.....		10,831 15
Withdrawals.....		9,410 27
		<u>257,102 74</u>
		<u>2,249,087 79</u>

Appendix No. 5

HALIFAX PILOTS' PENSION FUND

IN ACCOUNT WITH THE GOVERNMENT OF CANADA

1947			
April 1—Balance from March 31, 1947.....	\$	160,795 82	
Receipts from April 1, 1947 to March 31, 1948.....		9,032 16	
Interest on bonds—			
4 % Dom. of Canada 1932-1947-52.....	\$	60 00	
4½ % Dom. of Canada 1931-1949-59.....		1,035 00	
3 % Dom. of Canada 1942-1953-56.....		300 00	
3½ % Dom. of Canada 1936-1956-66.....		130 00	
3 % Dom. of Canada 1935-1950-55.....		90 00	
3 % Dom. of Canada 1938-39-1953-58.....		570 00	
3 % Dom. of Canada 1944-1957-60.....		60 00	
3 % Dom. of Canada 1941-1950-51.....		330 00	
3 % Dom. of Canada 1943-1950-59.....		195 00	
4½ % Canadian National Railways 1927-57 (Guaranteed).....		1,935 00	
3½ % Dom. of Canada 1940-1948-52.....		65 00	
3 % Dom. of Canada 1944-1950-62.....		210 00	
3 % Dom. of Canada 1942-1952-54.....		300 00	
3 % Dom. of Canada Perpetuals 1936.....		60 00	
3 % Dom. of Canada 1945-1950-63.....		420 00	
		<u>5,760 00</u>	
Less—Pensions to Pilots and Widows.....	\$	18,283 42	\$ 175,587 98
Interest charged pending sale of securities.....		18 93	
		<u>18,302 35</u>	
			<u>\$ 157,285 63</u>
Loss for year—\$3,510.19.			
1948			
March 31—Cash on deposit with Government.....	\$	785 63	
Bonds held by Government—			
4½ % Dom. of Canada 1931-1949-59.....	\$	23,000 00	
3½ % Dom. of Canada 1942-1953-56.....		10,000 00	
3½ % Dom. of Canada 1936-1950-56.....		4,000 00	
3 % Dom. of Canada 1935-1950-55.....		3,000 00	
3 % Dom. of Canada 1938-39-1953-58.....		19,000 00	
3 % Dom. of Canada 1944-1957-60.....		2,000 00	
3 % Dom. of Canada 1941-1950-51.....		11,000 00	
3 % Dom. of Canada 1943-1950-59.....		6,500 00	
4½ % Canadian National Railways 1927-57 (Guaranteed).....		43,000 00	
3½ % Dom. of Canada 1940-1948-52.....		2,000 00	
3 % Dom. of Canada 1944-1950-62.....		7,000 00	
3 % Dom. of Canada 1942-1952-54.....		10,000 00	
3 % Dom. of Canada Perpetuals 1936.....		2,000 00	
3 % Dom. of Canada 1945-1950-63.....		14,000 00	
		<u>156,500 00</u>	
			<u>\$ 157,285 63</u>

Appendix No. 6

SYDNEY PILOTS' PENSION FUND

IN ACCOUNT WITH THE GOVERNMENT OF CANADA

1947			
April 1—	Balance from March 31, 1947	\$	111,572 08
	Receipts from April 1, 1947 to March 31, 1948		7,297 45
	Interest credited on cash balance		0 71
	Interest on bonds—		
4 1/2%	Dom. of Canada 1931-1949-59	\$	598 50
3%	Dom. of Canada 1942-1953-56		240 00
3%	Dom. of Canada 1943-1954-57		16 00
3%	Dom. of Canada 1935-1950-55		150 00
3%	Dom. of Canada 1938-39-1953-58		720 00
3%	Dom. of Canada 1944-1957-60		120 00
3%	Dom. of Canada 1941-1950-51		420 00
3%	Dom. of Canada 1943-1950-59		180 00
3%	Dom. of Canada 1944-1959-62		195 00
3 1/2%	Dom. of Canada 1940-1948-52		37 50
3%	Dom. of Canada 1942-1952-54		450 00
3%	Dom. of Canada 1945-1961-66		120 00
3%	Dom. of Canada Perpetuals 1936		60 00
3%	Dom. of Canada 1945-1959-63		1,145 00
			4,497 00
		\$	156,302 24
	Less—Pensions to Pilots and Widows	\$	9,234 62
	Cash withdrawal		3,875 00
			13,109 62
		\$	143,192 62
	Loss for year—\$1,380.46.		
1948			
March 31—	Cash on deposit with Government	\$	192 62
	Bonds held by Government—		
4 1/2%	Dom. of Canada 1931-1949-59	\$	11,300 00
3%	Dom. of Canada 1942-1953-56		8,600 00
3%	Dom. of Canada 1943-1954-57		3,200 00
3%	Dom. of Canada 1935-1950-55		5,000 00
3%	Dom. of Canada 1938-39-1953-58		24,000 00
3%	Dom. of Canada 1944-1957-60		4,000 00
3%	Dom. of Canada 1941-1950-1951		14,000 00
3%	Dom. of Canada 1943-1956-59		6,000 00
3%	Dom. of Canada 1944-1959-62		6,500 00
3 1/2%	Dom. of Canada 1940-1948-52		2,000 00
3%	Dom. of Canada 1942-1952-54		15,000 00
3%	Dom. of Canada 1945-1961-66		4,000 00
3%	Dom. of Canada Perpetuals 1936		2,000 00
3 1/2%	Dom. of Canada 1945-1959-63		38,000 00
			143,000 00
		\$	143,192 62

Appendix No. 7

SAINT JOHN PILOTS' PENSION FUND

IN ACCOUNT WITH THE GOVERNMENT OF CANADA

1947			
April 1—	Balance from March 31, 1947.....	\$	110,576 46
	Receipts from April 1, 1947 to March 31, 1948.....		5,318 94
	Interest credited on cash balance.....		222 60
	Interest on bonds—		
	4 % Dom. of Canada 1932-1947-52.....	\$	40 00
	4½ % Dom. of Canada 1931-1948-58.....		45 00
	4½ % Dom. of Canada 1931-1949-59.....		517 50
	3 % Dom. of Canada 1943-1954-57.....		90 00
	3 % Dom. of Canada 1942-1953-56.....		90 00
	3½ % Dom. of Canada 1936-1956-66.....		97 50
	3 % Dom. of Canada 1935-1950-55.....		30 00
	3 % Dom. of Canada 1938-39-1953-58.....		510 00
	3 % Dom. of Canada 1944-1957-60.....		90 00
	3 % Dom. of Canada 1941-1950-51.....		270 00
	3 % Dom. of Canada 1943-1956-59.....		90 00
	3 % Dom. of Canada 1944-1959-62.....		180 00
	3½ % Dom. of Canada 1940-1948-52.....		48 75
	3 % Dom. of Canada 1942-1952-54.....		90 00
	3 % Dom. of Canada Perpetuals 1936.....		30 00
	3 % Dom. of Canada 1945-1959-63.....		1,110 00
			<u>3,328 75</u>
		\$	119,446 75
	Less—Pensions to Pilots and Widows.....		5,214 84
		\$	<u>114,231 91</u>
Gain for year—\$3,655.45.			
1948			
March 31—	Cash on deposit with Government.....	\$	11,231 91
	Bonds held by Government—		
	4½ % Dom. of Canada 1931-1948-58.....	\$	1,000 00
	4½ % Dom. of Canada 1931-1949-59.....		11,500 00
	3 % Dom. of Canada 1943-1954-57.....		3,000 00
	3 % Dom. of Canada 1942-1953-56.....		3,000 00
	3½ % Dom. of Canada 1936-1956-66.....		3,000 00
	3 % Dom. of Canada 1935-1950-55.....		1,000 00
	3 % Dom. of Canada 1938-39-1953-58.....		17,000 00
	3 % Dom. of Canada 1944-1957-60.....		3,000 00
	3 % Dom. of Canada 1941-1950-51.....		9,000 00
	3 % Dom. of Canada 1943-1956-59.....		3,000 00
	3 % Dom. of Canada 1944-1959-62.....		6,000 00
	3½ % Dom. of Canada 1940-1948-52.....		1,500 00
	3 % Dom. of Canada 1942-1952-54.....		3,000 00
	3 % Dom. of Canada Perpetuals 1936.....		1,000 00
	3 % Dom. of Canada 1945-1959-63.....		37,000 00
			<u>103,000 00</u>
		\$	<u>114,231 91</u>

Appendix No. 8

MONTREAL PILOTS' PENSION FUND

IN ACCOUNT WITH THE GOVERNMENT OF CANADA

1947			
April 1—Balance from March 31, 1947.....	\$	305,183 10	
Receipts from April 1, 1947 to March 31, 1948.....		29,851 35	
Interest credited on cash balance.....		1,116 40	
Interest on bonds—			
4 % Dom. of Canada 1932-1947-52.....	\$	200 00	
5 % Prov. of Ontario Debentures 1923-48.....		1,200 00	
4½% Dom. of Canada 1931-1949-59.....		900 00	
3 % Dom. of Canada 1942-1953-58.....		180 00	
3 % Dom. of Canada 1935-1950-55.....		180 00	
3 % Dom. of Canada 1938-39-1953-58.....		2,010 00	
3 % Dom. of Canada 1941-1950-51.....		810 00	
3 % Dom. of Canada 1943-1956-59.....		300 00	
4½% Canadian National Railways 1927-57 (Guaranteed).....		855 00	
4½% Prov. of Quebec Debentures 1933-63.....		270 00	
3½% Dom. of Canada 1940-1948-52.....		487 50	
5 % Dom. of Canada 1944-1959-62.....		450 00	
5 % Canadian National Railways 1924-54 (Guaranteed).....		250 00	
4½% Canadian National Railways 1931-56 (Guaranteed).....		450 00	
3 % Dom. of Canada 1942-1952-54.....		210 00	
3 % Dom. of Canada 1945-1961-66.....		360 00	
3½% Dom. of Canada Perpetuals 1936.....		150 00	
3½% Prov. of Quebec Debentures 1941-1951-53.....		175 00	
3 % Dom. of Canada 1945-1959-63.....		360 00	
		9,797 50	
Less Pensions to Pilots and Widows.....	\$	345,948 35	
		22,213 24	
	\$	323,735 11	
Gain for year—\$18,552.01.			
1948			
March 31—Cash on deposit with Government.....	\$	55,735 11	
Bonds held by Government—			
5 % Prov. of Ontario Debentures 1923-48.....	\$	24,000 00	
4½% Dom. of Canada 1931-1949-59.....		20,000 00	
3 % Dom. of Canada 1942-1953-56.....		6,000 00	
3 % Dom. of Canada 1935-1950-55.....		6,000 00	
3 % Dom. of Canada 1938-39-1953-58.....		67,000 00	
3 % Dom. of Canada 1941-1950-51.....		27,000 00	
3 % Dom. of Canada 1943-1956-59.....		10,000 00	
4½% Canadian National Railways 1927-57 (Guaranteed).....		19,000 00	
4½% Prov. of Quebec Debentures 1933-63.....		6,000 00	
3½% Dom. of Canada 1940-1948-52.....		12,000 00	
3 % Dom. of Canada 1944-1959-62.....		15,000 00	
5 % Canadian National Railways 1924-54 (Guaranteed).....		5,000 00	
4½% Canadian National Railways 1931-56 (Guaranteed).....		10,000 00	
3 % Dom. of Canada 1942-1952-54.....		7,000 00	
3 % Dom. of Canada 1945-1961-66.....		12,000 00	
3½% Dom. of Canada Perpetuals 1936.....		5,000 00	
3½% Prov. of Quebec Debentures 1941-1951-53.....		5,000 00	
3 % Dom. of Canada 1945-1959-63.....		12,000 00	
		268,000 00	
	\$	323,735 11	

Appendix No. 9

BRITISH COLUMBIA PILOTS' PENSION FUND

IN ACCOUNT WITH THE GOVERNMENT OF CANADA

1947					
April 1—	Balance from March 31, 1947.....	\$	150,847 40		
	Receipts from April 1, 1947 to March 31, 1948.....		28,462 21		
	Interest credited on cash balance.....		1,007 05		
	Interest on bonds—				
	4 % Dom. of Canada 1932-1947-52.....	\$	160 00		
	4½ % Dom. of Canada 1931-1949-59.....		1,485 00		
	3½ % Dom. of Canada 1936-1956-66.....		195 00		
	3 % Dom. of Canada 1935-1950-55.....		270 00		
	3 % Dom. of Canada 1938-39-1953-58.....		1,020 00		
	3 % Dom. of Canada 1944-1957-60.....		300 00		
	3 % Dom. of Canada 1941-1950-51.....		150 00		
	3 % Dom. of Canada 1944-1959-62.....		300 00		
	3½ % Dom. of Canada 1940-1948-52.....		325 00		
	3 % Dom. of Canada 1945-1961-66.....		210 00		
	3 % Dom. of Canada Perpetuals 1936.....		150 00		
	3 % Dom. of Canada 1945-1959-63.....		540 00		
			5,105 00		
		\$	215,421 66		
	Less—Pensions to Pilots and Widows.....		15,380 88		
		\$	200,040 78		
	Gain for year—\$19,193.38.				
1948					
March 31—	Cash on deposit with Government.....	\$	55,040 78		
	Bonds held by Government—				
	4½ % Dom. of Canada 1931-1949-59.....	\$	33,000 00		
	3½ % Dom. of Canada 1936-1956-66.....		6,000 00		
	3 % Dom. of Canada 1935-1950-55.....		9,000 00		
	3 % Dom. of Canada 1938-39-1953-58.....		24,000 00		
	3 % Dom. of Canada 1944-1957-60.....		10,000 00		
	3 % Dom. of Canada 1941-1950-51.....		5,000 00		
	3 % Dom. of Canada 1944-1959-62.....		10,600 00		
	3½ % Dom. of Canada 1940-1948-52.....		8,000 00		
	3 % Dom. of Canada 1945-1961-66.....		7,000 00		
	3 % Dom. of Canada Perpetuals 1936.....		5,000 00		
	3 % Dom. of Canada 1945-1959-63.....		18,000 00		
			145,000 00		
		\$	200,040 78		

1947-48
PUBLIC ACCOUNTS

PART II

Details of
THE ACCOUNTS BY DEPARTMENTS

Prepared by
THE OFFICE OF THE COMPTROLLER OF THE TREASURY

SUMMARIZED STATEMENT OF REVENUES AND CREDITS

—	Department	Consolidated Fund	
		Ordinary Revenue	Special Receipts
A	Agriculture.....	1,259,192 94	202,235 19
B	Auditor General's Office.....		318 85
C	Chief Electoral Officer.....	1,841 97	
D	Civil Service Commission.....	38 80	61 88
E	External Affairs.....	581,195 97	781 47
F	Finance.....	82,250,213 06	13,199,497 78
G	Fisheries.....	1,012,694 08	
H	Governor General and Lieutenant-Governors.....	191 63	
I	Insurance.....	193,516 64	
J	Justice.....	27,289 75	
	Office of the Commissioner of Penitentiaries.....	356,860 73	
K	Labour.....	33,408 31	557,980 90
L	Legislation.....	76,116 56	
M	Mines and Resources.....	1,578,568 82	173,932 19
N	National Defence.....	565,368 24	40,794,785 44
O	National Health and Welfare.....	527,925 81	
P	National Revenue.....	2,449,626,838 82	
	Canadian Broadcasting Corporation.....	1,559 54	
	National Film Board.....	76,907 68	44,753 38
Q	Post Office.....	77,768,801 06	2,166 27
S	Privy Council Office.....	142,863 44	
T	Public Archives.....	36 67	
U	Public Printing and Stationery.....	236,994 33	
V	Public Works.....	1,459,786 25	31,124 91
VA	Reconstruction and Supply.....	381,457 76	160,683,755 32
	National Research Council.....	8,163 07	3,832 39
W	Royal Canadian Mounted Police.....	1,322,141 62	48,232 70
X	The Secretary of State.....	1,070,733 01	
Y	Trade and Commerce.....	3,451,862 20	69 00
Z	Transport.....	3,252,759 02	12,856,966 93
	Canadian Maritime Commission.....	374 79	
	National Harbours Board.....	87,139 27	
ZA	Veterans Affairs.....	2,493,143 11	1,021,008 15
		\$2,629,845,984 75	\$229,621,502 75

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

Appendix No. 10

RECOINAGE STATEMENT

	Amount withdrawn for recoinage, face value	Amount withdrawn for recoinage, net value	Amount received, face value	Loss on recoinage	Gain on recoinage	Balance held for recoinage, net value
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
SILVER COIN						
Total to March 31, 1947.....	9,457,617 80	9,354,708 90	9,959,246 82	96,072 70	745,570 66	11,000 00
April 1, 1947, to March 31, 1948.....	81,301 75	79,501 80	88,321 66	.....	4,819 88	7,000 00
	9,538,919 55	9,434,210 70	10,047,568 48	96,072 70	750,390 52	Nil
*BRONZE COIN						
Total to March 31, 1947.....	583,833 64	579,595 07	480,404 96	256,604 01	157,413 90	Nil
April 1, 1947, to March 31, 1948.....	214,856 46	214,702 57	62,573 65	152,128 92	.....	Nil
	798,690 10	794,297 64	542,978 61	408,732 93	157,413 90	Nil

*Includes Tombac

Appendix No. 11

COINAGE ISSUED

Denomination	Total to March 31, 1947	Total from April 1, 1947 to March 31, 1948	Total to March 31, 1948
	\$ cts.	\$ cts.	\$ cts.
Gold:—			
\$ 5.00.....	1,388,060 00	.....	1,388,060 00
10.00.....	3,480,360 00	.....	3,480,360 00
	4,868,420 00	.....	4,868,420 00
Silver:—			
\$ 1.00.....	2,435,152 00	47,700 00	2,482,852 00
0.50.....	11,338,818 00	278,000 00	11,616,818 00
0.25.....	30,283,703 25	465,000 00	30,748,703 25
0.20.....	210,000 00	.....	210,000 00
0.10.....	19,166,544 00	492,000 00	19,658,544 00
0.05.....	6,018,802 00	.....	6,018,802 00
	69,453,019 25	1,282,700 00	70,735,719 25
Nickel.....	5,153,275 50	401,000 00	5,554,275 50
Tombac.....	1,407,824 50	.....	1,407,824 50
Steel.....	1,521,300 00	.....	1,521,300 00
Bronze.....	8,242,535 00	376,400 00	8,618,935 00

Appendix No. 12

COINAGE AND BULLION ACCOUNTS

SILVER BULLION, COINAGE AND MEDALS ACCOUNT

Balances on hand brought forward from March 31, 1947.....	\$ 1,388,040 23
Bullion, worn coin, alloy, etc. purchased during 1947-48.....	1,272,006 35
Copper transferred for medals.....	878 50
Treatment charges for sweep.....	1,161 11
Net gain on silver account.....	687,540 46
	<u>3,349,626 65</u>
Bullion, coin and medals, etc. sold.....	2,004,036 98
Balances on hand, March 31, 1948.....	<u>\$ 1,345,589 67</u>

BRONZE COINAGE ACCOUNT

Balance on hand brought forward from March 31, 1947.....	\$ 349,122 97
Worn coin, metal, etc. purchased during 1947-48.....	252,199 54
Charges for treatment of copper residues.....	399 00
Net gain on coinage.....	11,201 56
	<u>612,923 07</u>
Coin and metal, etc. sold.....	\$ 383,351 09
Copper transferred to silver medal account.....	878 50
Metal transferred to nickel account.....	17 44
	<u>384,247 03</u>
Balance on hand, March 31, 1948.....	<u>\$ 228,676 04</u>

NICKEL COINAGE ACCOUNT

Balance on hand brought forward from March 31, 1947.....	\$ 89,144 84
Blanks and mutilated coin purchased during 1947-48.....	92,839 17
Copper transferred for medals.....	17 44
Net gain on coinage.....	305,714 43
	<u>487,715 88</u>
Coin sold.....	401,000 00
Balance on hand, March 31, 1948.....	<u>\$ 86,715 88</u>

STEEL COINAGE ACCOUNT

Balance on hand brought forward from March 31, 1947.....	Nil
Mutilated coin purchased during 1947-48.....	\$ 286 74
Net loss on operations (mutilated coin destroyed).....	286 74
	<u>Nil</u>
Balance on hand, March 31, 1948.....	<u>Nil</u>

GOLD BULLION ACCOUNT

	Fine Ounces	Value at \$35 00 the ounce fine
Gold on hand, April 1, 1947.....	201,704.875	\$ 7,059,670 63
Gold purchased during 1947-48.....	2,967,309.749	103,855,841 21
Gain on stock-taking.....	422.630	14,792 05
	<u>3,169,437.254</u>	<u>110,930,303 89</u>
Gold sold or issued during 1947-48.....	2,974,236.859	104,098,290 06
Balance, being gold on hand (exclusive of Assay Office balance) at March 31, 1948.....	<u>195,200.395</u>	<u>\$ 6,832,013 83</u>

BY DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1948

Revenue	Non-Active Assets			Total Revenues and Credits
Total Consolidated Fund Revenue	Credits to Non-Active Accounts	Capital Accounts Refunds	Adjusting Entries	
1,461,428 13				1,461,428 13
318 85				318 85
1,841 97				1,841 97
100 68				100 68
581,977 44				581,977 44
95,449,710 84	9,773,449 24			105,223,160 08
1,012,694 08				1,012,694 08
191 63				191 63
193,516 64				193,516 64
27,289 75				27,289 75
356,860 73				356,860 73
591,389 21				591,389 21
76,116 56				76,116 56
1,752,500 81			62,571 50	1,815,072 31
41,360,153 68				41,360,153 68
527,925 81				527,925 81
2,449,626,838 82				2,449,626,838 82
1,559 54				1,559 54
121,661 06				121,661 06
77,770,967 33				77,770,967 33
142,863 44				142,863 44
36 67				36 67
236,994 33				236,994 33
1,490,911 16				1,490,911 16
161,065,213 08				161,065,213 08
11,995 46				11,995 46
1,370,374 32				1,370,374 32
1,070,733 01				1,070,733 01
3,451,931 20				3,451,931 20
16,109,725 95	255,979 48	59,847 40	2,043,876 36	18,469,429 19
374 79				374 79
87,139 27	81,880 47	1,017 90		170,037 64
3,514,151 26				3,514,151 26
\$2,859,467,487 50	\$10,111,309 19	\$60,865 30	\$2,106,447 86	\$2,871,746,109 85

The accounts of Revenue, which are associated with the foregoing statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

SUMMARIZED STATEMENT OF ORDINARY REVENUE BY MAIN CLASSIFI

	Department	Return on Investments	Privileges, Licences and Permits	Proceeds from Sales	Services and Service Fees
A	Agriculture.....		290,180 48	476,900 78	473,633 23
C	Chief Electoral Officer.....				
D	Civil Service Commission.....				
E	External Affairs.....		342,750 73	1,098 53	2,072 03
F	Finance.....	73,227,300 22			337,066 32
G	Fisheries.....		62,401 01	900,216 13	14,615 78
H	Governor General and Lieutenant-Governors.....				
I	Insurance.....			3 00	193,508 64
J	Justice.....		4,912 50	12,434 00	88 50
	Office of the Commissioner of Penitentiaries.....		10,943 27	337,207 82	
K	Labour.....			3,012 10	
L	Legislation.....		74,283 79		1,757 09
M	Mines and Resources.....	28,932 75	866,851 27	144,132 79	216,233 45
N	National Defence.....				
O	National Health and Welfare.....		16,364 05	8,635 62	338,849 12
P	National Revenue.....		34,082 42	2,943 98	561,678 58
	Canadian Broadcasting Corporation.....				
	National Film Board.....			31,071 49	27,415 46
Q	Post Office.....			3,879 31	1,000 00
S	Privy Council Office.....				
T	Public Archives.....			25 00	
U	Public Printing and Stationery.....			236,994 33	
V	Public Works.....		396,329 73	3,605 63	847,832 20
VA	Reconstruction and Supply.....	353,827 51			
	National Research Council.....				
W	Royal Canadian Mounted Police.....		140 64	8,445 96	1,260,821 32
X	The Secretary of State.....		955,857 73	6,103 69	102,655 89
Y	Trade and Commerce.....	52 23	93,134 21	58,496 67	2,820,718 94
Z	Transport.....	147,676 40	1,581,139 76	58,500 10	1,297,076 83
	Canadian Maritime Commission.....	374 79			
	National Harbours Board.....	87,139 27			
ZA	Veterans Affairs.....	1,954,603 60	142,792 14		
		\$75,799,911 77	\$4,872,163 73	\$2,293,706 93	\$8,497,023 38

CATIONS AND DEPARTMENTS FOR THE YEAR ENDED MARCH 31, 1948

Premium, Discount and Exchange	Refunds of Expenditure	Miscellaneous	Other Non-Tax Revenue	Total Non-Tax Revenue	Total Tax Revenue	Total
	9,208 87	9,269 58		1,259,192 94		1,259,192 94
		1,841 97		1,841 97		1,841 97
	38 80			38 80		38 80
	41,773 23	193,501 45		581,195 97		581,195 97
3,736,464 62	8,434.87	17,710 47	1,731,286 21*	79,058,262 71	3,191,950 35	82,250,213 06
	5,663 55	29,797 61		1,012,694 08		1,012,694 08
	191 63			191 63		191 63
		5 00		193,516 64		193,516 64
	150 08	9,704 67		27,289 75		27,289 75
	8,171 08	538 56		356,860 73		356,860 73
	29,407 34	988 87		33,408 31		33,408 31
	75 68			76,116 56		76,116 56
	160,432 26	20,562 72		1,437,145 24	141,423 38	1,578,568 62
	19,638 93	545,729 31		565,368 24		565,368 24
	10,568 78	153,508 24		527,925 81		527,925 81
	1,496 79	755,242 86		1,355,444 63	2,448,271,394 19	2,449,626,838 82
		1,559 54		1,559 54		1,559 54
	13,994 59	4,426 14		76,907 68		76,907 68
	4,311 67	1,201 92	77,758,408 16†	77,768,801 06		77,768,801 06
	140,678 44	2,185 00		142,863 44		142,863 44
	11 67			36 67		36 67
				236,994 33		236,994 33
	205,357 32	6,661 37		1,459,786 25		1,459,786 25
	20,493 90	7,136 35		381,457 76		381,457 76
	7,802 77	360 30		8,163 07		8,163 07
	26,870 34	25,863 36		1,322,141 62		1,322,141 62
	290 89	5,824 81		1,070,733 01		1,070,733 01
	8,201 23	632 22		2,981,235 50	470,626 70	3,451,862 20
	86,164 53	82,201 40		3,252,759 02		3,252,759 02
				374 79		374 79
				87,139 27		87,139 27
	392,463 63	3,278 74		2,493,143 11		2,493,143 11
\$3,736,464 62	\$1,201,892 87	\$1,879,732 46	\$79,489,694 37	\$177,770,590 13	\$2,452,075,394 62	\$2,629,845,984 75

* Department of Finance—Bullion and Coinage.

† Post Office Department—Postal Revenue.

SUMMARIZED STATEMENT OF APPROPRIATIONS, EXPENDITURES,

	Department	Appropriations	Expenditures	
			Ordinary	Special
A	Agriculture.....	85,145,393 75	16,310,711 36	30,069,555 46
B	Auditor General's Office.....	623,514 00	395,484 83	
C	Chief Electoral Officer.....	156,886 06	150,544 71	
D	Civil Service Commission.....	1,277,958 81	664,653 75	
E	External Affairs.....	33,351,545 57	7,194,930 95	
F	Finance.....	815,459,414 80	637,432,990 71	31,450,497 64
G	Fisheries.....	5,231,374 84	4,097,163 01	149,288 62
H	Governor General and Lieutenant-Governors.....	245,989 96	238,942 89	
I	Insurance.....	253,667 00	237,241 61	
J	Justice.....	4,054,274 44	3,917,092 01	
	Office of the Commissioner of Penitentiaries.....	5,279,554 35	4,504,208 09	
K	Labour.....	56,235,512 44	37,791,653 96	42 03
L	Legislation.....	4,388,438 79	4,341,090 75	
M	Mines and Resources.....	29,264,837 08	23,614,831 90	190,112 56
N	National Defence.....	240,813,591 91	615,055 01	
O	National Health and Welfare.....	343,966,273 33	332,069,631 28	
P	National Revenue.....	34,363,997 17	33,912,294 43	
	Canadian Broadcasting Corporation.....	1,682,959 80	1,316,741 87	
	National Film Board.....	2,141,680 14	2,082,997 14	
Q	Post Office.....	70,400,232 34	67,943,475 57	
R	Prime Minister's Office.....	104,917 00	99,268 33	
S	Privy Council Office.....	1,446,370 00	1,287,076 69	
T	Public Archives.....	162,809 00	157,163 80	
U	Public Printing and Stationery.....	576,377 06	535,701 10	
V	Public Works.....	57,993,060 16	35,544,647 71	
VA	Reconstruction and Supply.....	107,388,536 26	7,251,528 60	
	National Research Council.....	6,668,902 00	6,233,517 27	
W	Royal Canadian Mounted Police.....	13,716,064 08	10,405,879 35	
X	Secretary of State.....	1,360,333 80	1,344,866 37	
Y	Trade and Commerce.....	13,055,794 57	10,845,946 73	1,281,249 81
Z	Transport.....	77,800,708 22	28,358,207 91	
	Canadian Maritime Commission.....	2,352,338 00	1,704,360 49	
	National Harbours Board.....	981,445 35		
ZA	Veterans Affairs.....	385,660,940 04	97,282,122 64	
	Total Expenditures.....	2,403,605,692 15	1,380,002,023 42	63,140,746 12
	DEPARTMENTAL WORKING CAPITAL ADVANCES			
F	Finance.....	70,018 00		
	LOANS AND ADVANCES			
Z	To Railway and Steamship Companies—			
	Transport.....	85,539,056 33		
F	To Foreign Exchange Control Board—			
	Finance.....	185,000,000 00		
	To Sundry Government Agencies—			
	Departmental:			
Y	Trade and Commerce.....	2,937 63	2,937 63	
Z	Transport—National Harbours Board.....	675,761 79		
ZA	Veterans Affairs.....	81,550,000 00	44,586,392 50	
	Crown Companies:			
F	Finance.....	2,500,000 00	2,500,000 00	
VA	Reconstruction and Supply.....	22,500,000 00		
F	To United Kingdom and Other Governments—			
	Finance.....	501,091,466 66	501,091,466 66	
F	Miscellaneous—			
	Finance.....	703,500 00	703,500 00	
M	Mines and Resources.....	11,550 85	11,550 85	
	INVESTMENTS			
F	Canadian Farm Loan Board—Bonds:			
	Finance.....	3,300,000 00	3,300,000 00	
	Canada's subscription to capital of—			
F	International Bank for Reconstruction and Development			
	Finance.....	16,250,000 00	16,250,000 00	
F	Miscellaneous—			
	Finance.....	2,500,000 00	2,500,000 00	
Z	Transport.....	150,000 00		
		901,844,291 35	570,945,847 64	
		\$3,305,449,983 50	\$1,950,947,871 06	\$63,140,746 12

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury

ETC., BY DEPARTMENTS, FOR THE YEAR ENDED MARCH 31, 1948

Expenditures							Lapsed
Demobilization and Reconversion	Government owned Enterprises—Deficits	Write Down of Assets and Other Charges	Adjusting Entries	(9b) Consolidated Deficit Account	(9a) Non-Active Assets	Total	
33,232,578 11				79,612,844 93		79,612,844 93	5,532,548 82
99,960 57				495,445 40		495,445 40	128,068 60
606,739 42				150,544 71		150,544 71	6,341 35
22,399,823 26				1,271,393 17		1,271,393 17	6,565 64
50,200,020 56				29,594,754 21		29,594,754 21	3,756,791 36
68,514 38		75,000,525 00		803,084,033 91		803,084,033 91	12,375,380 89
				4,314,966 01		4,314,966 01	916,408 83
				238,942 89		238,942 89	7,047 07
31,147 35				237,241 61		237,241 61	16,425 39
11,391,600 20				3,948,239 36		3,948,239 36	106,035 08
				4,564,208 69		4,564,208 69	715,345 69
1,812,373 74				49,183,296 19		49,183,296 19	7,052,216 25
195,384,145 92				4,341,090 75		4,341,090 75	47,348 04
1,102,673 81			62,571 50	25,679,889 70		25,679,889 70	3,584,947 38
				195,999,200 03		195,999,200 03	44,814,390 98
				333,172,305 09		333,172,305 09	10,793,968 24
				33,912,294 43		33,912,294 43	451,702 74
				1,316,741 87		1,316,741 87	366,217 93
				2,082,997 14		2,082,997 14	58,683 00
				67,943,475 57		67,943,475 57	2,456,756 77
8,124 48				99,268 33		99,268 33	5,648 67
				1,295,201 17		1,295,201 17	151,168 83
1,241,890 57				157,163 80		157,163 80	5,645 20
62,215,757 31				535,701 10		535,701 10	40,675 96
117,683 61				36,786,538 28		36,786,538 28	21,206,521 88
1,626,760 13				69,467,285 91		69,467,285 91	37,921,250 35
				6,351,200 88		6,351,200 88	317,701 12
126,011 83				12,032,639 48		12,032,639 48	1,683,424 60
5,867,547 09				1,344,866 37		1,344,866 37	15,467 43
519,533 73	18,186,728 54		2,043,876 36	12,253,208 37		12,253,208 37	802,586 20
				54,456,360 50	15,655,975 10	70,112,335 60	7,688,372 62
	137,162 33			2,283,894 22		2,283,894 22	68,443 75
				137,162 33	371,355 90	508,518 23	472,927 12
237,368,138 92		6,604,464 03		341,254,725 59		341,254,725 59	44,406,214 45
634,421,025 59	18,323,890 87	81,604,989 03	2,106,447 86	2,179,599,122 89	10,027,331 00	2,195,626,453 89	207,979,238 26
70,018 09						70,018 09	
22,632 47	85,516,423 86					85,530,056 33	
185,000,000 00						185,000,000 00	
						2,937 63	
	369,213 49					369,213 49	306,548 30
						44,586,392 50	36,963,607 50
						2,500,000 00	
22,500,000 00						22,500,000 00	
						501,091,466 66	
						703,500 00	
						11,550 85	
						3,300,000 00	
						16,250,000 00	
						2,500,000 00	
43,668 25						43,668 25	106,331 75
207,636,318 81	85,885,637 35					864,467,803 80	37,376,487 55
\$842,057,344 40	\$104,209,528 22	\$81,604,989 03	\$2,106,447 86	\$2,179,599,122 89	\$16,027,331 00	\$3,060,094,257 09	\$245,355,725 81

The accounts of Expenditure, which are associated with the foregoing Statement, have been examined under my direction, and subject to the relative observations in my report to the House of Commons, made in accordance with the provisions of the Consolidated Revenue and Audit Act, 1931, I certify as the result of my audit that the Statement is correct.

WATSON SELLAR,
Auditor General.

RECONCILIATION OF SUMMARIZED STATEMENTS WITH NET DEBT ACCOUNTS OF CANADA

Part	Refer to		Particulars	Consolidated Deficit Account	Non-Active Assets		Total
	Page				Capital	Other	
I	2	March 31, 1947	1947-48 TRANSACTIONS	11,453,361,323 21	1,019,991,682 40	574,403,542 86	13,047,756,548 47
II	6		Expenditures and Other Charges	2,179,599,122 89	15,655,975 10	371,355 90	2,195,626 453 89
II	2		Refunds, Revenues and Credits	2,859,467,487 50	219,272 25	12,059,350 10	2,871,746,109 85
				679,868,364 61	15,436,702 85	11,687,994 20	676,119,655 96
I	2	March 31, 1948		\$10,773,492,958 60	\$1,035,428,385 25	\$562,715,548 66	\$12,371,636,892 51

1947-48
PUBLIC ACCOUNTS

PART II
A

DEPARTMENT OF AGRICULTURE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF AGRICULTURE

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DEPARTMENT OF AGRICULTURE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—			
Ordinary	16,310,711	36	
Special	30,069,555	46	
Demobilization and Reconversion	33,232,578	11	
			79,612,844 93
Revenues—			
Ordinary	1,259,192	94	
Special Receipts	202,235	19	
			1,461,428 13
Net Charge			\$ 78,151,416 80

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[3] Loans and Advances—			
(c) To Sundry Government Agencies	\$ 23,928,958 33	\$ 6,551,376 22	\$ 17,377,582 11
LIABILITIES			
[10] Floating Debt—			
(d) Outstanding Cheques and Warrants	414,536 42	216,878 20	631,414 62
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	1,704,779 48	1,673,309 07	31,470 41
[13] Deferred Credits	20,272 57	9,621 26	10,651 31
[14] Sundry Suspense Accounts	12,676 82	40,864 65	53,541 47
	\$ 2,152,265 29	\$ 1,425,187 48	\$ 727,077 81

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page A-45 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licences and Permits	290,180 48	310,053 49
B Proceeds from Sales	476,900 78	472,382 24
C Services and Service Fees	473,633 23	389,554 41
D Refunds of Expenditure	9,208 87	12,169 48
E Miscellaneous	9,269 58	15,177 87
Total Ordinary	1,259,192 94	1,199,337 49
Special Receipts—		
F Refunds of Previous Years' Special Expenditures	3,268 54	2,070 75
G Refunds of Previous Years' War and Demobilization Expenditures	198,966 65	37,596 92
Grand Total	\$1,461,428 13	\$1,239,005 16

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Registration and licence fees, \$60,489.27; rentals from employees and others occupying dwellings on government properties, \$48,858.23; rentals of irrigated lands, \$1,348.12; community pasture fees, \$177,993.65; royalties, \$449.75; sundry, \$1,041.46	290,180 48
B Proceeds from Sales: Experimental Farms live stock and produce, \$413,417.26; live stock originally purchased under policies administered by the Production Service, \$35,478.69; live stock and produce under the Prairie Farm Rehabilitation Act, \$10,736.42; other live stock and produce, \$7,756.48; irrigated lands, \$6,906.51; sundry, \$2,605.42	476,900 78
C Services and Service Fees: Race track supervision—difference between receipts and expenses, \$4,375; inspection fees, \$389,946.60; record of performance fees, \$20,451.01; fumigation fees, \$5,022.07; grain cleaning, \$6,045.63; breeding fees, \$22,122.78; inoculation fees, \$3,739.95; water charges, \$16,651.72; sundry, \$5,278.47	473,633 23
D Refunds of Previous Years' Expenditures.....	9,208 87
E Miscellaneous: Fines and forfeitures, \$4,950; livery charges, \$2,546.30; sundry, \$1,773.28	9,269 58
Total Ordinary	1,259,192 94

Special Receipts—

F Refunds of Previous Years' Special Expenditures: seed repayments under the Prairie Farm Rehabilitation Act, \$1,094.23; Wheat Acreage Reduction, \$1,490.96; sundry, \$683.35	3,268 54
G Refunds of Previous Years' War and Demobilization Expenditures: Dominion Seed Program, 1946, \$102,409.59; landing charges and other expenses respecting the importation of Australian and New Zealand butter, 1945, \$60,528.70; sundry, \$36,028.36.....	198,966 65
Grand Total	\$1,461,428 13

Certified correct.

H. BARTON,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ADMINISTRATION SERVICE					
A-7	Stat.	Minister of Agriculture—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
A-7	1	Departmental Administration.....	208,928 02	208,451 86	162,972 14
A-8	2	Publicity and Extension Division.....	173,266 95	169,098 20	157,831 63
A-8	3	Advisory Committee on Agricultural Services..	3,000 00	2,183 65	2,314 96
A-8	4	Contributions to Empire Bureaux.....	86,139 00	71,508 00	39,346 00
SCIENCE SERVICE					
A-9	5	Science Service Administration.....	117,353 99	116,543 00	35,354 68
A-9	6	Animal and Poultry Pathology.....	246,181 00	240,911 23	181,824 16
A-10	7	Bacteriology and Dairy Research.....	79,498 00	75,088 76	65,533 14
A-10	8	Botany and Plant Pathology.....	769,166 00	711,257 64	586,695 71
A-11	9	Agricultural Chemistry.....	255,113 18	253,052 71	209,918 01
A-11	10	Agricultural Entomology.....	895,377 00	888,471 61	681,375 10
A-12	11	Forest Entomology.....	968,797 00	787,822 36	413,267 61
A-13	12	Plant Protection.....	530,592 00	519,599 70	441,990 17
EXPERIMENTAL FARMS SERVICE					
A-13	13	Experimental Farms Service Administration...	97,448 00	92,978 35	3,660,969 12
A-14	14	Central Experimental Farm.....	1,177,212 00	1,161,207 45	
A-14	15	Branch Farms and Stations and Illustration Stations.....	3,231,186 00	3,132,003 02	
A-14	701				
PRODUCTION SERVICE					
A-20	16	Production Service Administration.....	44,725 98	44,432 41	42,304 66
Health of Animals—					
A-20	17	Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act....	2,380,931 50	2,335,723 05	2,028,817 51
A-20	18	Compensation for Animals Slaughtered.....	423,036 00	386,507 00	162,425 58
A-21	703	To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates.....	319 00	319 00	200 66
A-21	19	Live Stock and Poultry.....	999,111 00	977,485 97	821,272 03
A-22	20	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$31,000 to Canadian Seed Growers' Association.....	866,446 11	841,346 33	703,453 14
A-23	21	Grants to Fairs and Exhibitions, as detailed in the Estimates.....	372,981 00	267,878 15	86,933 23
A-25	22	Grants to Agricultural Organizations, as detailed in the Estimates.....	44,400 00	43,400 00	37,500 00
MARKETING SERVICE					
A-25	23	Marketing Service Administration.....	122,749 00	116,576 63	105,312 06
A-25	24	Agricultural Economics.....	287,536 00	259,952 78	230,601 70
A-26	25	Dairy Products.....	547,177 06	516,589 29	456,856 98
A-26	26	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates.....	834,166 72	441,196 39	459,240 73
A-29	27	Fruit, Vegetables and Maple Products and Honey including Grant of \$5,000 to Canadian Horticultural Council.....	808,071 00	789,540 78	714,475 88

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
MARKETING SERVICE— <i>Concluded</i>					
A-29	28	Live Stock and Live Stock Products.....	834,891 27	825,247 05	700,149 14
A-30	569				
A-30	29	*Marketing of Agricultural Products.....	25,000 00	19,362 99	17,026 11
SUPERANNUATION AND RETIREMENT BENEFITS					
A-30	Stat.	Gratuities to families of deceased employees...	2,976 00	2,976 00	6,434 00
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			75,722 06
		Total Ordinary.....	17,445,775 78	16,310,711 36	13,300,122 90
SPECIAL					
A-30	30	*Prairie Farm Rehabilitation Act and Water			
	709	Storage.....	3,000,001 00	2,069,076 18	2,305,528 27
A-31	31	St. Mary River Dam Project.....	1,500 000 00	1,111,306 91	
A-32	32	Prairie Farm Assistance Act Administration....	550,000 00	450,104 35	333,014 41
	570				
A-32	Stat.	Prairie Farm Assistance Act.....	10,743,549 10	10,743,549 10	6,597,502 33
A-33	33	To provide for assistance to encourage the improvement of cheese and cheese factories....	1,700,000 00	1,057,591 57	1,439,593 51
A-34	34	To provide assistance for the replacement of maple production equipment.....	300,000 00	203,265 45	194,271 49
A-34	35	To provide for Administrative Expenses, Agricultural Prices Support Act, 1944.....	60,000 00	24,603 19	27,336 07
A-34	36	To reclaim and to prevent the flooding of valuable agricultural lands in the valley of the Lillooet River near Pemberton, B.C.....	150,000 00	138,803 17	48,960 27
	571				
A-35	37	Agricultural Research Special Projects.....	100,000 00	65,131 59	94,173 81
A-35	609	*Agricultural Products Act.....	100,000 00		
A-35	715	To authorize and provide for payment of subsidies on oats and barley used as feed for live stock under such regulations as may be approved by the Governor in Council.....	14,100,000 00	13,963,218 09	
	572				
A-37	710	Amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board and its Agents, the Meat Board, the Dairy Products Board and the Special Products Board for the fiscal year 1946-47.....	171,053 37	171,053 37	
A-37	711	Land Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council.....	100,000 00	23,872 84	
A-37	712	Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council.....	200,000 00		
A-37	713	Protection and Reclamation of Maritime Dykelands under such terms and conditions as may be approved by the Governor in Council....	100,000 00	45,979 65	24,862 04
A-37	714	For assistance in construction of potato warehouses under regulations to be approved by the Governor in Council.....	100,000 00		
A-38	716	To provide for a Grant to the Federated Women's Institutes of Canada.....	2,000 00	2,000 00	
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			25,417 61
		Total Special.....	32,976,603 47	30,069,555 46	11,090,659 81

DEPARTMENT OF AGRICULTURE

A-7

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
DEMobilIZATION AND RECONVERSION					
A-38	485	Agricultural Prices Support Act, 1944 (Formerly the Agricultural Food Board).....	2,030,500 00	1,876,176 25	36,794,140 87
		Agricultural Supplies Board—Completion of War Functions, including commitments of previous years:—			
A-39	486	Agricultural Supplies Board Administration..	42,700 00	16,710 22	905,482 58
A-39	487	Programmes to encourage the production of Essential Supplies.....	102,250 00	43,169 42	41,307 55
A-39	488	Feeds Administrator, including Freight Assistance on Western Feed Grains.....	25,086,875 00	24,969,765 63	26,885,826 65
A-42	489	Fertilizers and Pesticides Administrator, including subsidies on Lime for Soil Amendment Purposes and on Fertilizers and bulk purchasing of Fertilizer Chemicals.....	968,300 00	-604,310 15	845,180 42
A-43	490	Seeds Administrator.....	205,000 00	6,800 83	179,476 44
A-44	491	Dairy Products Board.....	44,546 00	38,929 30	344,351 82
A-44	492	Meat Board, including Quality Premiums on A and B1 Grade Hog Carcasses.....	6,157,818 00	5,597,772 27	4,652,536 47
A-45	493	Special Products Board.....	84,831 00	78,749 54	219,074 30
A-45		Transfer from Vote 507 Miscellaneous and Unforeseen Expenses (Department of Finance)—Refund of certain subsidies to Canadian Cannery, Limited, Hamilton, Ont.....	194 50	194 50	
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			248,425 16
		Total Demobilization and Reconversion.....	34,723,014 50	33,232,578 11	71,115 802 26
		Grand Total.....	\$85,145,393 75	\$79,612,844 93	\$95,506,584 97

* Complete title is shown in the following details.

ADMINISTRATION SERVICE

Salary of Minister, Rt. Hon. J. G. Gardiner, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Rt. Hon. J. G. Gardiner received travelling expenses of \$5,206.58, which were charged to Vote 1.

Vote 1 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	153,469 00	154,299 00	154,299 00
Allotted from Vote 73, Salaries, etc.	17,614 02	17,614 02	17,614 02
Other Pay-list Items	1,545 00	615 00	496 03
Equipment	8,000 00	7,760 00	7,750 04
Miscellaneous	6,300 00	3,300 00	3,299 61
A Printing and Stationery	9,000 00	10,765 00	10,687 32
Telephones, Telegrams and Postage	3,000 00	2,400 00	2,330 91
Travelling Expenses	10,000 00	12,175 00	11,974 93
	\$ 208,928 02	\$ 208,928 02	\$ 208,451 86

As at March 31, 1948, there were 77 salaried employees being paid from this vote, of whom 34 were permanent and 43 temporary.

A Payments were made to the Department of Public Printing and Stationery.

Vote 2 (and Vote 563, Further Supplementary Estimates) Publicity and Extension Division

	Estimates	Allotments	Expenditures
Salaries	94,719 00	95,719 28	95,719 28
Allotted from Vote 73, Salaries, etc.	2,002 95	2,002 95	2,002 95
Wages	10,125 00	10,124 94	10,124 94
Other Pay-list Items	620 00	293 43	291 64
Express, Freight and Cartage	4,000 00	5,000 00	4,891 96
A Printing and Stationery	16,000 00	16,710 00	15,846 87
Telephones, Telegrams and Postage	2,800 00	1,800 00	1,791 14
Travelling Expenses	7,000 00	8,719 35	8,710 21
Supplies and Materials	36,000 00	32,897 00	29,719 21
	<u>\$ 173,266 95</u>	<u>\$ 173,266 95</u>	<u>\$ 169,098 20</u>

As at March 31, 1948, there were 46 salaried employees being paid from this vote, of whom 26 were permanent and 20 temporary.

A Payments were made to the Department of Public Printing and Stationery.

Vote 3 Advisory Committee on Agricultural Services

	Estimates	Allotments	Expenditures
Miscellaneous Services, including Travelling Expenses	<u>\$ 3,000 00</u>	<u>\$ 3,000 00</u>	<u>\$ 2,183 65</u>

Vote 4 Contributions to Empire Bureaux

	Estimates	Allotments	Expenditures
Imperial Bureau of Biological Control	9,124 88	9,124 88	7,575 00
Imperial Agricultural Bureaux	53,045 92	53,045 92	44,036 00
Imperial Bureau of Entomology	14,843 32	14,843 32	12,322 00
Imperial Bureau of Mycology	9,124 88	9,124 88	7,575 00
	<u>\$ 86,139 00</u>	<u>\$ 86,139 00</u>	<u>\$ 71,508 00</u>

The above amounts represent Canada's contributions at the revised rates as recommended by the 1946 conference which was held in London, England.

The contributions are made in sterling and the difference between the amounts voted and those expended is due to the fact that the former were calculated at the par rate of exchange, while payment was made at the official rate.

SCIENCE SERVICE

Vote 5 (and Vote 695, Further Supplementary Estimates) Science Service Administration

	Estimates	Allotments	Expenditures
Salaries	34,481 00	33,781 00	33,781 00
Allotted from Vote 73, Salaries, etc.	3,072 99	3,072 99	3,072 99
Other Pay-list Items	200 00	200 00	122 65
Co-operative Investigations	1,800 00	1,800 00	1,800 00
Printing and Stationery	1,500 00	1,500 00	1,440 62
Miscellaneous	50 00	50 00	46 88
Supplies and Materials	50 00		
Telephones, Telegrams and Postage	200 00	250 00	234 38
Travelling Expenses	2,000 00	2,000 00	1,809 58
Buildings and Lands	74,000 00		
Lethbridge, Alta.—			
A Building and Fittings		53,000 00	53,000 00
B Greenhouse, Headerhouse and Heating Installations		21,700 00	21,234 90
Total Buildings and Lands.....	74,000 00	74,700 00	74,234 90
	<u>\$ 117,353 99</u>	<u>\$ 117,353 99</u>	<u>\$ 116,543 00</u>

As at March 31, 1948, there were 20 salaried employees being paid from this vote, of whom 8 were permanent and 12 temporary.

A Includes \$5,253.25 for the purchase of water pipe and fittings.

A contract amounting to \$19,900 was awarded to Kaughman & Sons, for the moving of certain buildings. Payment in full was made during the current year.

B A contract amounting to \$18,868 was awarded to Lord and Burnham Co., Limited for the construction of two greenhouses. Payments during the year amounted to \$18,136.71.

Vote 6 (and Vote 696, Further Supplementary Estimates) Animal and Poultry Pathology

	Estimates	Allotments	Expenditures
Salaries	148,629 00	136,629 00	134,664 87
Wages	30,000 00	31,000 00	30,927 72
Other Pay-list Items	852 00	202 00	199 98
A Buildings and Lands	23,400 00	23,400 00	23,398 05
Equipment	2,800 00	6,340 00	5,725 25
Express, Freight and Cartage	900 00	1,650 00	1,419 43
Miscellaneous	3,000 00	2,650 00	2,367 17
Printing and Stationery	6,000 00	5,850 00	4,690 92
Rents	1,700 00	950 00	790 00
Supplies and Materials	22,500 00	31,000 00	30,999 66
Telephones, Telegrams and Postage	400 00	510 00	478 52
Travelling Expenses	6,000 00	6,000 00	5,249 66
	<u>\$ 246,181 00</u>	<u>\$ 246,181 00</u>	<u>\$ 240,911 23</u>

This vote was provided for expenditures in connection with research and experimental studies of animal and poultry diseases, related investigations and laboratory diagnosis and the manufacture of relevant biological products.

As at March 31, 1948, there were 55 salaried employees being paid from this vote, of whom 33 were permanent and 22 temporary.

A Includes \$20,000 for the purchase of land at South Hull, Que.

Vote 7 Bacteriology and Dairy Research

	Estimates	Allotments	Expenditures
Salaries	64,158 00	63,008 00	60,855 61
Wages	3,290 00	4,290 00	4,053 72
Other Pay-list Items		150 00	109 90
Equipment	3,300 00	3,300 00	2,000 92
Express, Freight and Cartage	200 00	200 00	163 40
Miscellaneous	450 00	450 00	437 61
Printing and Stationery	1,000 00	1,000 00	714 61
Supplies	4,000 00	4,000 00	3,795 41
Telephones, Telegrams and Postage	100 00	100 00	94 93
Travelling Expenses	3,000 00	3,000 00	2,862 65
	<u>\$ 79,498 00</u>	<u>\$ 79,498 00</u>	<u>\$ 75,088 76</u>

This vote was provided for expenditures in connection with bacteriological research in crop production, milk production, the processing and manufacturing of dairy products, the preservation of foodstuffs and the use of agricultural products as well as the maintenance of standards of these products.

As at March 31, 1948, there were 22 salaried employees being paid from this vote, of whom 11 were permanent and 11 temporary.

Vote 8 (and Vote 697, Further Supplementary Estimates) Botany and Plant Pathology

	Estimates	Allotments	Expenditures
Salaries and Wages	545,807 00	545,607 00	523,751 04
Other Pay-list Items	694 00	894 00	795 34
Buildings and Lands	74,870 00		
Ottawa—Projects under \$5,000		5,100 00	4,999 00
Ste. Anne de la Pocatiere—			
Headerhouse		22,000 00	149 54
Projects under \$5,000		150 00	
Winnipeg—		22,150 00	149 54
Repainting Laboratory and Greenhouse		7,135 10	7,015 91
Projects under \$5,000		7,934 90	7,783 95
Summerland—Projects under \$5,000		15,070 00	14,799 86
Charlottetown—Alterations to Laboratory		11,700 00	5,627 81
St. Catharines—3 Air-conditioned rooms		3,500 00	3,426 83
Harrow—Renovation of Monk Residence		10,100 00	8,450 88
Total Buildings and Lands	74,870 00	3,000 00	2,905 96
Equipment	57,850 00	70,620 00	40,359 88
Express, Freight and Cartage	1,200 00	50,850 00	50,837 93
Miscellaneous	2,150 00	2,200 00	1,591 19
Printing and Stationery	20,000 00	2,150 00	2,145 63
Rents	5,195 00	20,000 00	16,112 63
Supplies	5,195 00	5,195 00	4,546 70
Telephones, Telegrams and Postage	16,200 00	22,700 00	22,408 61
Travelling Expenses	2,650 00	2,850 00	2,814 21
	<u>\$ 769,166 00</u>	<u>\$ 769,166 00</u>	<u>\$ 711,257 64</u>

This vote was provided for expenditures in connection with experimentation and research in botanical and plant pathological problems to reduce, and if possible eliminate, losses incident to disease in agricultural crops and forest trees.

As at March 31, 1948, there were 191 salaried employees being paid from this vote, of whom 86 were permanent and 105 temporary.

Wages of labourers and casual employees amounted to \$70,843.49.

A Includes final payments of: \$3,442.80 to the Malcolm Construction Company, Ltd., on a contract amounting to \$7,495 for the construction of a garage and implement shed; \$871.90 to the Manitoba Engineering Company, Ltd., on a contract amounting to \$11,219 for the construction of a barn.

- B A contract amounting to \$5,995 was awarded to Sheldons, Limited. Payments during the year amounted to \$5,792.58.
- C Includes the purchase of 8 new cars at a net cost of \$11,557.10 after deducting an allowance of \$250 for 1 used car; 4 new trucks at a net cost of \$5,779.99 after deducting allowances of \$550 for 2 used trucks; 3 new tractors, \$3,154.25; 27 cameras, \$3,184.79; 10 microscopes, \$3,539.31; 2 refrigerators, \$1,620.
- D Payments were made to the Department of Public Printing and Stationery.

Vote 9 Agricultural Chemistry

	Estimates	Allotments	Expenditures
Salaries	177,810 00	178,310 00	178,310 00
Allotted from Vote 73, Salaries, etc.	5,278 18	5,278 18	5,278 18
Wages	15,350 00	18,250 00	17,943 83
Other Pay-list Items	600 00	600 00	437 60
A Equipment	20,270 00	16,770 00	16,578 25
Express, Freight and Cartage	750 00	850 00	809 47
Miscellaneous	475 00	475 00	461 57
Printing and Stationery	4,200 00	3,700 00	2,937 68
Supplies and Materials	26,700 00	27,200 00	27,117 04
Telephones, Telegrams and Postage	200 00	200 00	177 42
Travelling Expenses	3,480 00	3,480 00	3,001 67
	<u>\$ 255,113 18</u>	<u>\$ 255,113 18</u>	<u>\$ 253,052 71</u>

This vote was provided for expenditures in connection with research in the chemistry of animal nutrition, food processing and preservation, plant nutrition and the processing of field and horticultural crops, soils and fertilizers.

As at March 31, 1948, there were 81 salaried employees being paid from this vote, of whom 31 were permanent and 50 temporary.

A Includes the purchase of 1 truck at a cost of \$1,297.68 and 1 milk tester at a cost of \$1,960.65.

Vote 10 (and Vote 698, Further Supplementary Estimates) Agricultural Entomology

	Estimates	Allotments	Expenditures
Salaries and Wages	608,411 00	578,917 70	578,714 75
Other Pay-list Items	2,862 00	2,862 00	1,343 97
Buildings and Lands	50,718 00		
Charlottetown—Repairs to buildings		350 00	
Parke Reserve—Laboratory and storehouse		1,740 80	1,697 11
Belleville—Completion of shed and shop, rewiring labora- tory			
Chatham—		5,459 20	5,450 98
Purchase of land		6,000 00	6,000 00
A Construction of greenhouse		13,846 00	13,846 00
		19,846 00	19,846 00
Woodstock—Purchase of 2 sheds		768 00	768 00
Kamloops—Moving and repairing buildings		1,654 00	1,207 75
Summerland—			
B Laboratory building		22,000 00	21,279 60
Maintenance		900 00	807 85
		22,900 00	22,087 45
Total Buildings and Lands	50,718 00	52,718 00	51,057 29
C Equipment	89,088 00	85,266 96	85,266 96
Express, Freight and Cartage	4,410 00	4,410 00	3,917 06
Miscellaneous	6,580 00	4,919 29	4,596 77
D Printing and Stationery	15,800 00	13,853 65	13,752 81
Rents	8,211 00	8,211 00	5,915 60
Supplies and Materials	28,930 00	50,061 76	50,061 76
Telephones, Telegrams and Postage	4,850 00	5,271 77	5,271 77
Travelling Expenses	75,517 00	85,384 87	85,072 87
E Grants		3,500 00	3,500 00
	<u>\$ 895,377 00</u>	<u>\$ 895,377 00</u>	<u>\$ 888,471 61</u>

This vote was provided for expenditures in connection with the devising of methods for the control of insect pests and the protection of man and the products of agriculture and industry against insect damage and loss.

As at March 31, 1948, there were 209 salaried employees being paid from this vote, of whom 80 were permanent and 129 temporary.

Wages of labourers and casual employees amounted to \$77,426.05.

A A contract amounting to \$13,846 was awarded to Lord and Burnham Co., Limited. Payment in full was made during the year.

B A contract amounting to \$21,748 was awarded to Kenyon-Killick Limited. Payments during the year amounted to \$21,279.60.

C Includes the purchase of 13 new cars at a net cost of \$19,658.55 after deducting allowances of \$1,800 for 5 used cars; 6 new trucks at a net cost of \$8,791.04 after deducting allowances of \$875 for 2 used trucks; 1 tractor, \$1,461.50; 45 microscopes, \$12,866.55; 16 cabinets, \$2,464; 6 cameras, \$1,695.27; 2 sprayers, \$2,141.33.

D Payments were made to the Department of Public Printing and Stationery.

E Payment was made to the Commonwealth Bureau of Biological Control under authority of P.C. 5/177 dated January 16, 1948.

Vote 11 (and Vote 699, Further Supplementary Estimates) Forest Entomology

	Estimates	Allotments	Expenditures
Salaries and Wages	361,292 00	347,742 00	342,166 24
Other Pay-list Items	120 00	520 00	509 31
Buildings and Lands	378,600 00		
Halifax—Alterations to Laboratory		1,500 00	
Fredericton—Cottages (Green River)		3,100 00	2,390 78
Sault Ste. Marie—			
Insect Pathology Building		346,000 00	199,185 37
Ranger Cabins		12,000 00	8,247 46
Winnipeg—Projects under \$5,000		358,000 00	207,432 83
Indian Head—Enlarging Insectory		11,800 00	4,145 23
Vernon—Bark Beetle Control Study Centre		200 00	194 83
Total Buildings and Lands	378,600 00	4,000 00	
B Equipment	80,153 00	378,600 00	214,163 67
Express, Freight and Cartage	91,153 00	91,153 00	91,041 22
Miscellaneous	1,553 00	1,753 00	1,655 40
C Printing and Stationery	7,806 00	7,806 00	3,458 38
Rents	10,000 00	13,000 00	12,538 89
Supplies and Materials	5,225 00	5,225 00	25 00
Telephones, Telegrams and Postage	31,521 00	31,521 00	31,426 31
Travelling Expenses	2,932 00	3,182 00	3,060 20
D Grants	89,595 00	73,295 00	72,777 74
		15,000 00	15,000 00
	<u>\$ 968,797 00</u>	<u>\$ 968,797 00</u>	<u>\$ 787,822 36</u>

This vote was provided for expenditures in connection with research in the control of insect pests attacking forests and forest products.

As at March 31, 1948, there were 150 salaried employees being paid from this vote, of whom 19 were permanent and 131 temporary.

Wages of labourers and casual employees amounted to \$17,261.21.

A A contract, at an estimated cost of \$357,480, plus a fixed fee of \$15,000, was awarded to McLarty Bros. & Brodie, by the Department of Public Works. Payments during the year amounted to \$188,802.10.

B Includes the purchase of 4 new trucks at a cost of \$6,348.99; 2 used station wagons, \$1,362.46; 1 low temperature cabinet, \$2,100; 1 sterilizer, \$4,093.89; 45 cameras, \$2,272.30; 5 microscopes, \$7,303; 2 extractors, \$3,068.

C Payments were made to the Department of Public Printing and Stationery.

D Payment was made to the Commonwealth Bureau of Biological Control under authority of P.C. 11/1111 dated March 17, 1948

Vote 12 (and Vote 700, Further Supplementary Estimates) Plant Protection

	Estimates	Allotments	Expenditures
Salaries	368,442 00	362,442 00	357,771 87
Wages	27,000 00	25,500 00	24,755 16
Other Pay-list Items	500 00	600 00	536 83
Buildings and Lands	1,500 00	500 00	481 54
A Equipment	16,000 00	19,100 00	17,925 26
Express, Freight and Cartage	800 00	800 00	660 48
Miscellaneous	550 00	550 00	520 22
B Printing and Stationery	15,000 00	16,000 00	12,657 73
Rents and Taxes	1,800 00	1,800 00	1,578 86
Supplies and Materials.....	4,000 00	4,500 00	4,335 83
Telephones, Telegrams and Postage	4,000 00	4,300 00	4,173 21
Travelling Expenses	91,000 00	94,500 00	94,202 71
	<u>\$ 530,592 00</u>	<u>\$ 530,592 00</u>	<u>\$ 519,599 70</u>

This vote was provided for expenditures in connection with the enforcement of regulations under the Destructive Insect and Pest Act in respect of import and export shipments of plants and plant products and the certification of seed potatoes.

As at March 31, 1948, there were 130 salaried employees being paid from this vote, of whom 70 were permanent and 60 temporary.

A Includes the purchase of 11 new cars and 1 used car at a net cost of \$13,726.25 after deducting allowances of \$3,471.31 for 9 used cars; 2 used jeeps were purchased for \$590.62.

B Payments were made to the Department of Public Printing and Stationery.

EXPERIMENTAL FARMS SERVICE**Vote 13 Experimental Farms Service Administration**

	Estimates	Allotments	Expenditures
Salaries and Wages	89,198 00	86,198 00	84,953 22
Other Pay-list Items	250 00	250 00	153 63
Equipment	1,500 00	2,500 00	2,325 27
Miscellaneous	500 00	500 00	78 15
Printing and Stationery	2,400 00	2,400 00	1,970 89
Supplies and Materials	1,000 00	2,500 00	1,566 02
Telephones, Telegrams and Postage	500 00	500 00	
Travelling Expenses	2,100 00	2,600 00	1,931 17
	<u>\$ 97,448 00</u>	<u>\$ 97,448 00</u>	<u>\$ 92,978 35</u>

As at March 31, 1948, there were 36 salaried employees being paid from this vote, of whom 23 were permanent and 13 temporary.

Vote 14 (and Vote 701, Further Supplementary Estimates) Central Experimental Farm

	Estimates	Allotments	Expenditures
Salaries and Wages	908,858 00	825,713 55	818,205 53
Other Pay-list Items	400 00	400 00	223 08
Buildings and Lands	52,644 00		
Ottawa—			
Demolition of old buildings; repairs to barn and fencing at Caldwell farm		10,000 00	9,995 77
Road Construction		20,000 00	19,982 27
A Commercial Greenhouse		28,700 00	25,454 07
Repairing and rebuilding greenhouse and seed beds		3,000 00	2,978 00
Maintenance		8,644 00	7,668 04
Total Buildings and Lands	52,644 00	70,344 00	66,078 08
B Equipment	44,900 00	55,492 79	55,492 79
Freight, Express and Cartage	4,535 00	4,535 00	4,137 82
Miscellaneous	4,080 00	4,080 00	3,066 89
C Printing and Stationery	50,060 00	45,794 08	44,321 38
Rents	3,110 00	3,110 00	2,465 55
Supplies and Materials	41,885 00	80,524 61	80,524 61
Feed	23,800 00	30,664 07	30,664 07
Telephones, Telegrams and Postage	2,890 00	4,070 67	4,070 67
Travelling Expenses	40,050 00	52,483 23	51,956 98
	<u>\$1,177,212 00</u>	<u>\$1,177,212 00</u>	<u>\$1,161,207 45</u>

As at March 31, 1948, there were 192 salaried employees being paid from this vote, of whom 105 were permanent and 87 temporary.

Wages of labourers and casual employees amounted to \$316,781.80.

A A contract amounting to \$6,546 was awarded to Charles Burnside for excavation work. Payment in full was made during the year.

A contract amounting to \$11,340 was awarded to Doran Construction Co., Ltd., by the Department of Public Works, for the construction of a cellar under the greenhouse. Payment in full was made during the year.

A contract amounting to \$6,850 was awarded to Lord and Burnham Co., Limited for the construction of a greenhouse. Payment in full was made during the year.

B Includes the purchase of 3 new cars and 1 used car at a net cost of \$2,895.87 after deducting allowances of \$1,828 for 3 used cars; 7 new trucks at a net cost of \$8,794.87 after deducting allowances of \$1,060 for 3 used trucks; 6 new tractors at a net cost of \$4,511.95 after deducting allowances of \$2,279 for 4 used tractors; 1 baler, \$1,576.70; 2 sprayers, \$2,278.13.

C Payments were made to the Department of Public Printing and Stationery.

Vote 15 (and Vote 702, Further Supplementary Estimates) Branch Farms and Stations and Illustration Stations

	Estimates	Allotments	Expenditures
Salaries and Wages	2,012,113 00	2,004,395 38	1,937,463 73
Other Pay-list Items	1,550 00	1,550 00	783 75
Buildings and Lands	425,460 00		

PRINCE EDWARD ISLAND

Summerside—Mink furring and breeding shed	5,000 00	4,770 00
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NOVA SCOTIA

Kentville—Repairs to ravine	1,500 00	1,500 00
Nappan—		
Marshlands machinery trials	6,969 61	6,969 61
Machine shop for dykeland work	17,385 84	17,385 84
Implement shed	5,000 00	4,120 36
Projects under \$5,000	3,700 00	2,909 96
	<u>33,055 45</u>	<u>31,385 77</u>

DEPARTMENT OF AGRICULTURE

A—15

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
NEW BRUNSWICK			
Fredericton—Completion of 3 cottages		16,000 00	16,000 00
QUEBEC			
Lennoxville—Projects under \$5,000		4,500 00	4,385 79
Normandin—			
Cottage for assistant		6,000 00	6,000 00
Projects under \$5,000		5,500 00	5,500 00
		11,500 00	11,500 00
Ste. Anne de la Pocatiere—			
Cottage for assistant		6,000 00	6,000 00
Projects under \$5,000		6,000 00	5,999 82
		12,000 00	11,999 82
ONTARIO			
Harrow, Delhi and Woodslee—			
Reconstruction of greenhouse and office (Harrow)		5,000 00	5,000 00
Cottage bunkhouse (Woodslee)		5,000 00	5,000 00
Cottage bunkhouse and heating equipment (Delhi)		5,500 00	5,499 84
Projects under \$5,000		4,000 00	3,997 10
		19,500 00	19,496 94
Kapuskasing—Rebuilding wagon shed and sheep barn		1,500 00	1,500 00
MANITOBA			
Brandon—Completion of 2 cottages		3,000 00	3,000 00
Morden—Projects under \$5,000		4,250 00	4,149 76
SASKATCHEWAN			
Indian Head Forest Nursery Station—			
Machine and car shed with cellars		9,655 59	6,968 25
Greenhouse		9,500 00	8,622 43
Projects under \$5,000		3,000 00	
		22,155 59	15,590 68
Melfort—			
Completion of cottage		7,000 00	6,938 55
Projects under \$5,000		5,000 00	4,648 22
		12,000 00	11,586 77
Scott, and Wainwright—Storage dam		9,200 00	9,199 50
Sutherland—			
Tree storage cellar		12,000 00	11,727 50
Replacement of barn		8,500 00	8,481 14
		20,500 00	20,208 64
Swift Current—			
Completion of boardinghouse		11,000 00	10,971 92
Projects under \$5,000		5,000 00	5,000 00
		16,000 00	15,971 92
ALBERTA			
Beaverlodge—			
Concrete foundations for 4 old buildings		6,500 00	6,500 00
Projects under \$5,000		7,000 00	5,804 49
		13,500 00	12,304 49
Lacombe—			
Converting office annex into house		5,000 00	4,997 30
Projects under \$5,000		2,600 00	2,231 40
		7,600 00	7,228 70
Lethbridge—			
Cottage for herdsman		6,000 00	5,788 71
Bunkhouse (Scandia Ranch)		6,000 00	5,849 05
Projects under \$5,000		4,000 00	3,931 61
		16,000 00	15,569 37
A Manyberries—Drilling gas and water wells		7,000 00	6,580 00

	Estimates	Allotments	Expenditures
BRITISH COLUMBIA			
Agassiz—			
B Greenhouse		6,000 00	6,000 00
Projects under \$5,000		7,500 00	7,354 94
		13,500 00	13,354 94
Prince George—			
Addition to implement shed		5,000 00	5,000 00
Projects under \$5,000		4,650 00	4,650 00
		9,650 00	9,650 00
Saanichton—			
C Greenhouse		14,500 00	13,072 00
Projects under \$5,000		4,500 00	4,307 71
		19,000 00	17,379 71
Smithers—			
D Completion of cottage		6,250 00	6,250 00
Projects under \$5,000		3,150 00	3,150 00
		9,400 00	9,400 00
Summerland—			
E Completion of cold storage equipment		11,690 40	10,780 98
Surfacing road from office to highway		6,411 60	6,411 60
F Fire protection, Horticultural building			
4 automatic stokers for office		5,870 00	5,870 00
		2,430 00	2,409 20
		26,402 00	25,471 78
Sub-stations—			
G Flax straw storage building (Portage la Prairie)		8,000 00	8,000 00
Projects under \$5,000		9,500 00	7,182 83
		17,500 00	15,182 83
H Maintenance and Purchase of Land		68,975 62	68,975 62
Total Buildings and Lands	425,460 00	400,188 66	383,343 03
I Equipment	248,153 00	227,601 17	227,601 17
Freight, Express and Cartage	24,735 00	24,735 00	19,831 45
Miscellaneous	31,840 00	36,744 37	36,744 37
J Printing and Stationery	68,605 00	46,367 89	46,367 89
K Rents	34,812 00	53,946 33	53,946 33
Supplies and Materials	188,552 00	232,089 30	231,565 97
Feed	67,651 00	75,852 90	75,852 90
Telephones, Telegrams and Postage	15,455 00	15,455 00	15,045 00
Travelling Expenses	112,260 00	112,260 00	103,457 43
	<u>\$3,231,186 00</u>	<u>\$3,231,186 00</u>	<u>\$3,132,003 02</u>

This vote was provided for expenditures in connection with the maintenance and operation of 30 branch farms and stations and 207 illustration stations and sub-stations, the latter being located on privately-owned farms throughout the Dominion, the owners of which have entered into co-operative agreements with the Department to carry on specified work under direction.

As at March 31, 1948, there were 403 salaried employees being paid from this vote, of whom 201 were permanent and 202 temporary.

Wages of labourers and casual employees amounted to \$976,568.37.

Contractor and Project	Amount of Contract	Payments 1947-48	Payments to date
A Anderson Drilling Company, drilling gas and water wells. The amount of \$7,000 represents the estimated cost of the contract	\$ 7,000 00	\$ 5,040 00	\$ 5,040 00 (f)
B Lord and Burnham Co. Limited, construction of green- house	6,000 00	6,000 00	6,000 00 (f)
C Lord and Burnham Co. Limited, construction of green- house	14,340 00	12,852 00	12,852 00
D Bovill and Hann, completion of cottage	5,946 80	5,946 80	5,946 80 (f)
E Betts Electric Limited, supplying and installing refrigera- tion equipment	7,591 00	7,591 00	7,591 00 (f)
F Barr and Anderson Ltd., supplying and installing sprinkler fire protection system	5,870 00	5,870 00	5,870 00 (f)
G Gibb and Ellwood Lumber Company, construction of building	7,500 00	7,500 00	7,500 00 (f)
(f) Including final payment.			
H Includes \$12,000 for the purchase of land at Charlottetown Experimental Station and \$15,750 for the purchase of land at Lacombe Experimental Station.			
I Includes the purchase of 19 new cars and 1 used car at a net cost of \$26,843.94 after deducting allowances of \$4,769.72 for 12 used cars; 12 new and 3 used trucks at a net cost of \$19,309.68 after deducting allowances of \$1,870.75 for 8 used trucks; 19 new tractors at a net cost of \$23,659.84 after deducting allowances of \$518 for 2 used tractors; 3 hay balers, \$4,608.86; 2 threshers, \$1,650; 2 combines at a net cost of \$1,819.37 after deducting an allowance of \$612 for 1 used combine; 4 sprayers, \$2,364.60; 13 mowers, \$3,665.87.			
J Payments were made to the Department of Public Printing and Stationery.			
K Includes payment for rental of 154 illustration stations, \$18,665 and 53 sub-stations, \$27,743.			

EXPERIMENTAL FARMS
COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR 1947-48 AND 1946-47

Farm or Station	Revenues			Expenditures		
	1947-48		Increase or Decrease*	1947-48		Increase or Decrease*
	\$	cts.		\$	cts.	
Central Farm.....	61,501	79	6,395 42	1,254,185	80†	151,383 45
Nova Scotia—						
Kentville.....	20,990	71	6,490 61	91,445	32†	12,131 06
Nappan.....	19,160	57	4,480 78	111,540	11†	30,377 41
Prince Edward Island—						
Charlottetown.....	7,639	11	1,343 63	91,711	40	32,094 66
Summerside.....	2,313	31	774 57	33,545	07†	5,276 63
New Brunswick—						
Fredericton.....	15,927	62	237 88	109,486	19†	25,153 42
Quebec—						
Ste. Anne de la Pocatiere.....	19,683	51	3,559 42	94,949	77†	17,997 21
Lennoxville.....	22,698	11	1,009 03	89,834	01†	9,239 34
L'Assomption.....	11,286	45	2,860 97	57,611	66	7,440 06
Normandin.....	11,213	71	1,794 47	62,435	28†	40,168 80
Ste. Clothilde.....	1,685	73	1,231 09*	17,914	47	13,266 48
Ontario—						
Harrow and Delhi.....	24,280	34	8,147 81*	141,289	61†	6,478 09*
Kapusasing.....	17,652	20	3,105 35	62,204	64†	6,199 96
Manitoba—						
Winnipeg (Cereal Breeding Laboratory).....	10 55		10 55	37,952	87	4,696 01
Morden.....	17,496	61	1,328 76*	96,856	39†	10,540 80
Brandon.....	31,256	78	9,125 31	111,068	46†	4,500 98
Saskatchewan—						
Saskatoon (Forage Crops Laboratory).....	21,935	24	2,345 77*	28,780	51	5,558 89
Indian Head and Regina.....	5,018	57	1,564 47	99,197	64	5,338 00
Indian Head (Forest Nursery Station).....	14,289	83	2,329 63*	97,960	05†	27,036 18
Melfort.....	15,215	74	1,187 75	65,195	79†	1,514 36*
Scott.....	595	14	27 09*	99,356	00†	14,438 26
Sutherland (Forest Nursery Station).....			5,000 00	74,515	50†	24,415 84
Rosthern.....	13,582	73	8,569 77*	265,450	98†	8,780 75
Swift Current.....	26,950	26	2,548 69	185,734	15†	40,755 04
Alberta—						
Lethbridge.....	21,544	54	256 06*	135,838	97†	32,999 88
Lacombe.....	4,382	16	4,166 74	57,766	47†	12,345 98
Manyberries.....	2,146	62	3,055 68	63,755	38†	22,981 17
Beaverlodge.....	1,113	25	957 67	14,635	96	1,054 95*
Fort Vermilion.....						

British Columbia—	9,760 00	12,241 91	2,481 94*	130,252 19†	85,814 55	44,437 64
Summerland and Kelowna.....	21,457 34	16,347 96	5,109 38	73,440 12†	54,033 23	21,406 89
Agassiz.....	1,186 88	1,642 58	455 70*	29,386 01†	15,306 12	14,089 89
Smithers.....	5,578 40	4,173 99	1,404 41	74,591 26†	45,572 75	29,018 51
Saanichton.....	4,965 95	5,913 72	917 77*	60,761 65†	49,427 34	11,334 31
Prince George.....	12,427 63	12,820 41	392 78*	219,777 03	153,635 62	66,141 41
Sub-stations.....	130 07	.....	130 07	143,692 11	121,163 76	22,528 35
Illustration Stations.....	.....	.....	.....	.....	.....	.....
Totals.....	467,107 45	447,999 92	19,107 53	4,386,188 82	3,660,969 12	725,219 70

† Includes charges for construction of buildings, etc.

Expenditures in 1947-48 were charged as follows:

Vote—	
13 Experimental Farms Service	92,978 35
Administration.....	1,161,207 45
14 Central Experimental Farm.....	3,132,003 02
15 Branch Farms and Stations and Illustration Stations.....	
	<u>\$ 4,386,188 82</u>

NOTE.—Other expenditures for maintenance of, and repairs to, buildings are made through the Department of Public Works.

PRODUCTION SERVICE

Vote 16 Production Service Administration

	Estimates	Allotments	Expenditures
Salaries	41,526 00	42,526 00	42,526 00
Allotted from Vote 73, Salaries, etc.	870 98	870 98	870 98
Other Pay-list Items	279 00	279 00	89 83
Miscellaneous	50 00	25 00	4 33
Printing and Stationery	600 00	600 00	575 08
Supplies and Materials	100 00	25 00	13 00
Telephones, Telegrams and Postage	300 00	100 00	57 44
Travelling Expenses	1,000 00	300 00	295 75
	<u>\$ 44,725 98</u>	<u>\$ 44,725 98</u>	<u>\$ 44,432 41</u>

As at March 31, 1948, there were 20 salaried employees being paid from this vote, of whom 13 were permanent and 7 temporary.

Vote 17 Health of Animals—Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act

	Estimates	Allotments	Expenditures
Salaries	1,924,989 00	1,850,989 00	1,850,989 00
Allotted from Vote 73, Salaries, etc.	8,332 50	8,332 50	8,332 50
Wages	40,000 00	37,000 00	34,436 73
Other Pay-list Items	5,160 00	5,160 00	2,093 56
Buildings and Lands	5,500 00	12,500 00	10,236 12
A Equipment	25,000 00	25,000 00	21,139 36
Express, Freight and Cartage	4,300 00	4,300 00	3,463 92
Miscellaneous	18,000 00	30,000 00	29,103 56
Professional Services, including medical and legal fees	1,150 00	4,150 00	1,970 16
B Printing and Stationery	22,000 00	27,000 00	24,479 49
Rents	6,500 00	6,500 00	6,041 83
Supplies	42,000 00	61,000 00	55,858 55
Telephones, Telegrams and Postage	18,000 00	24,000 00	22,424 55
Travelling Expenses	260,000 00	285,000 00	265,153 72
	<u>\$2,380,931 50</u>	<u>\$2,380,931 50</u>	<u>\$2,335,723 05</u>

This vote was provided for expenditures in connection with the administration of (a) the Animal Contagious Diseases Act, to prevent the entrance of animal diseases from other countries and to maintain and improve the health of Canada's live stock; (b) the Meat and Canned Foods Act, by provision of inspection services at packing plants.

As at March 31, 1948, there were 710 salaried employees being paid from this vote, of whom 401 were permanent and 309 temporary.

A Includes the purchase of 18 new cars at a net cost of \$20,507.06 after deducting allowances of \$7,210.71 for 14 used cars.

B Payments were made to the Department of Public Printing and Stationery.

Vote 18 (and Vote 564, Further Supplementary Estimates) Health of Animals—Compensation for Animals Slaughtered

Expenditures	<u>\$ 423,036 00</u>
	<u>\$ 386,507 00</u>

This vote was provided for expenditures representing compensation, as provided under the Animal Contagious Diseases Act, to owners for animals slaughtered in the control and eradication of contagious diseases.

The following is a distribution of expenditures by provinces: Nova Scotia, \$1,252; Prince Edward Island, \$38; New Brunswick, \$1,586; Quebec, \$33,295; Ontario, \$304,283; Manitoba, \$39,995; Saskatchewan, \$2,328; Alberta, \$940; British Columbia, \$2,790.

Vote 703 Health of Animals—To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates

	Estimates	Expenditures
Dupont, Charles, St. Joachim, Que.	30 00	30 00
Cole, J. B. X., Newcastle, Ont.	80 00	80 00
Hargraves, John R., Beachville, Ont.	99 00	99 00
Shields, William, Inglewood, Ont.	38 00	38 00
Rogers, J. C., Elkhorn, Man.	72 00	72 00
	<u>\$ 319 00</u>	<u>\$ 319 00</u>

Vote 19 (and Vote 565, Further Supplementary Estimates) Live Stock and Poultry

	Estimates	Allotments	Expenditures
Salaries	517,402 00	517,402 00	513,416 89
Wages	6,500 00	6,500 00	6,120 59
Other Pay-list Items	2,194 00	2,194 00	785 29
A Buildings and Lands	30,000 00		
Projects under \$5,000		8,500 00	7,024 76
B Equipment	20,000 00	23,000 00	19,634 59
C Freight, Express and Carriage	33,000 00	30,000 00	26,750 89
Miscellaneous	2,000 00	2,000 00	800 67
D Printing and Stationery	25,000 00	27,000 00	25,490 37
E Live Stock Improvement Clubs	61,000 00	31,000 00	30,978 72
F Premiums on Pure Bred Sires	45,478 00	50,478 00	50,030 80
Professional Services	450 00	950 00	725 49
G Purchase of Live Stock	71,416 00	124,416 00	123,392 92
Rents	1,671 00	1,671 00	1,497 00
Supplies and Materials	15,000 00	16,500 00	15,153 16
Telephones, Telegrams and Postage	8,000 00	8,500 00	8,450 42
Travelling Expenses	160,000 00	149,000 00	147,233 41
	<u>\$ 999,111 00</u>	<u>\$ 999,111 00</u>	<u>\$ 977,485 97</u>

This vote was provided for expenditures in connection with the administration of (a) the Live Stock and Live Stock Products Act as it relates to the production of live stock and poultry; (b) the Live Stock Pedigree Act.

As at March 31, 1948, there were 269 salaried employees being paid from this vote, of whom 119 were permanent and 150 temporary.

A Includes \$2,982.26 for the installation of an automatic sprinkler system in a barn at Edmonton, Alta.

B Payments amounting to \$4,799.94 were made for hog scales to be re-sold, at cost, to producers of hogs. Proceeds from sales amounted to \$4,283.72, and were credited to this allotment. Expenditures also include the purchase of 7 new cars at a net cost of \$10,688.09, after deducting allowances of \$950.20 for 2 used cars.

C Includes payments of \$13,372.70 made under the Feeder Freight Policy which provided for a refund to purchasers of 50 per cent of freight charges on feeder cattle shipped from Western to Eastern Canada under certain conditions.

D Payments were made to the Department of Public Printing and Stationery.

E Consists of the following groups of payments:—

Horse Breeders' Clubs, \$2,062.76 (Manitoba, \$616.50; Saskatchewan, \$1,070.26; Alberta, \$376). The department pays 75 cents for every mare bred plus 25 per cent of the service fee on such mares as prove to be in foal, plus \$1 for each registered pure bred mare in foal.

Grants to Horse Breeding Stations, \$5,983. To be eligible for grant, a proprietor of a Breeding Station must own or control three or more stallions. The basis of the grant is \$187.50 per stallion.

Club Work (prize money, etc. shared jointly with the provinces) \$22,932.96—Cattle Clubs, \$16,966.51; Swine, Sheep and Poultry Clubs, \$4,946.45; Sheep Fairs, Bacon Shows, Foal Clubs, etc., \$1,020. The amounts shown represent the Dominion's share.

Many other departmental live stock policies entail payments in the nature of grants to clubs and the absorption of losses in free or partially free distribution of live stock. All are made on Ministerial authority from this allotment.

F Premiums to owners of pure bred stallions, \$49,402.80 (Nova Scotia, \$805; Prince Edward Island, \$664; New Brunswick, \$863; Quebec, \$34,323.80; Ontario, \$12,569; British Columbia, \$178). These premiums, which are shared jointly with the provinces according to a schedule for each province prepared by a Dominion-Provincial Board, are based on the class of stallion and the number of mares left in foal. The amounts shown represent the Dominion's share.

Ram Premium Policy, \$628 (shared jointly with the provinces—Nova Scotia, \$193; Prince Edward Island, \$129.50; New Brunswick, \$305.50). The amounts shown represent the Dominion's share.

G Represents payments for the purchase of live stock and expenses of distribution under the following policies:

Sire Loan Policy, \$105,558.71 (bulls, \$100,318.21; rams, \$181.50; boars, \$5,059).

Sow Distribution Policy, \$7,532.21. Payments for the purchase of sows and expenses of distribution amounted to \$10,361.98; receipts from sales amounted to \$2,829.77 and were credited to this allotment.

Purchase of stallions from Great Britain, \$10,302. These stallions have been placed on Experimental Farms or loaned to Horse Breeding Stations.

At the request of the Governments of the British West Indies and Newfoundland, the Dominion Government agreed to purchase certain pure bred horses, poultry and cattle. Advances were received from these Governments against which purchases and incidental expenses were charged; the unexpended balances were refunded at the close of the fiscal year.

Vote 20 (and Vote 566, Further Supplementary Estimates) Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of \$31,000 to Canadian Seed Growers' Association

	Estimates	Allotments	Expenditures
Salaries	564,513 00	571,013 00	571,013 00
Allotted from Vote 73, Salaries, etc.	35,191 11	35,191 11	35,191 11
Wages	6,200 00	6,200 00	5,998 37
Other Pay-list Items	3,322 00	3,322 00	1,559 82
A Equipment	66,000 00	47,000 00	40,732 12
Buildings and Lands	8,500 00	1,400 00	943 61
Express, Freight and Cartage	2,600 00	3,800 00	3,575 96
Grant to Canadian Seed Growers' Association	31,000 00	31,000 00	31,000 00
Miscellaneous	800 00	1,200 00	1,196 67
B Printing and Stationery	20,000 00	25,000 00	15,961 66
Professional Services	10,000 00	11,600 00	11,148 12
Rents and Taxes	1,020 00	1,020 00	416 00
Prizes and Premiums	5,500 00	5,500 00	5,300 44
Supplies and Materials	20,000 00	14,500 00	9,333 19
Telephones, Telegrams and Postage	6,800 00	10,200 00	10,012 48
Travelling Expenses	85,000 00	98,500 00	97,963 78
	<u>\$ 866,446 11</u>	<u>\$ 866,446 11</u>	<u>\$ 841,346 33</u>

This vote was provided for expenditures in connection with the administration of the Seeds Act, Feeding Stuffs Act, Fertilizers Act, Pest Control Products Act, Inspection and Sale Act and Hay and Straw Inspection Act.

As at March 31, 1948, there were 270 salaried employees being paid from this vote, of whom 135 were permanent and 135 temporary.

A Includes the purchase of 12 new cars at a net cost of \$15,321.01 after deducting allowances of \$3,740 for 8 used cars; 5 microscopes, \$1,539.75; 1 oil burner, \$1,875.65.

A contract amounting to \$9,765 was awarded to Home Appliances Limited to carry out certain alterations in the Toronto Seed Laboratory. Payments in the current year amounted to \$9,365.

B Payments were made to the Department of Public Printing and Stationery.

Vote 21 (and (a) Vote 704, Further Supplementary Estimates; (b) Vote 567, Further Supplementary Estimates) Grants to Fairs and Exhibitions, as detailed in the Estimates

	Estimates	Allotments	Expenditures
Grants to Class "A" and Class "B" Fairs, subject to the approval of the Governor in Council and allocation by the Treasury Board:			
A 19 Class "A" Fairs	77,500 00		
Prince Edward Island—			
Charlottetown Driving Park and Provincial Exhibition Association, Charlottetown		4,000 00	3,500 00
New Brunswick—			
New Brunswick Provincial Fair, Fredericton		4,000 00	4,000 00
Quebec—			
Canada's Great Eastern Exhibition, Sherbrooke		4,500 00	4,053 60
Lachute Spring Fair, Lachute		4,000 00	3,692 00
La Commission du Terrain de l'Exposition, Trois Rivières.		4,000 00	4,000 00
Société d'Agriculture du District de St. Hyacinthe, St. Hyacinthe		4,000 00	4,000 00
Ontario—			
Central Canada Exhibition, Ottawa.....		4,500 00	4,500 00
Canadian National Exhibition, Toronto		4,000 00	4,000 00
Lindsay Central Exhibition, Lindsay		4,000 00	3,500 00
South Waterloo Agricultural Society, Galt		4,000 00	985 55
Manitoba—			
The Provincial Exhibition of Manitoba, Brandon		4,000 00	4,000 00
Saskatchewan—			
Saskatoon Industrial Exhibition, Saskatoon		4,000 00	4,000 00
The Regina Agricultural and Industrial Exhibition Association, Regina		4,000 00	4,000 00
Alberta—			
Calgary Exhibition and Stampede, Calgary		4,000 00	3,500 00
Edmonton Exhibition Association, Edmonton		4,000 00	3,500 00
British Columbia—			
Pacific National Exhibition, Vancouver		4,500 00	4,500 00
Unallocated		12,000 00	
Total Class "A" Fairs	77,500 00	77,500 00	59,731 15
A 1 Provincial Summer Fair at \$5,000			
Quebec Provincial Exhibition, Quebec, Que.	5,000 00	5,000 00	5,000 00
A 43 Class "B" Fairs at \$2,500 each	107,500 00		
Nova Scotia—			
Central Nova Scotia Exhibition, Truro		2,500 00	2,500 00
Quebec—			
Ayer's Cliff Fair, Hatley		2,500 00	2,436 90
Brome County Agricultural Society, Knowlton		2,500 00	2,000 00
Compton County Agricultural Society, Birtchton		2,500 00	2,295 50
La Société d'Agriculture du Comté d'Arthabaska, Victoria-ville		2,500 00	2,402 00
La Société d'Agriculture du District de Rimouski, Rimouski		2,500 00	2,500 00
La Société d'Agriculture du Comté de Roberval, Roberval.		2,500 00	2,500 00
Ste. Scholastique Exhibition, Ste. Scholastique		2,500 00	1,675 00
Shefford County Agricultural Society, Waterloo		2,500 00	2,374 27
Ontario—			
Barrie Agricultural Society, Barrie		2,500 00	1,641 60
The Belleville Agricultural Society, Belleville		2,500 00	2,199 95
Canadian Lakehead Exhibition, Fort William		2,500 00	2,500 00
County of Carleton Agricultural Society, Richmond		2,500 00	2,392 50
County of Peel Agricultural Society, Brampton		2,500 00	1,547 69
Kingston and District Agricultural Society, Kingston		2,500 00	436 98
Leamington District Agricultural Society, Leamington		2,500 00	2,472 00
Norfolk County Agricultural Society, Simcoe		2,500 00	2,500 00
Owen Sound Agricultural Society, Owen Sound		2,500 00	529 52
Renfrew Agricultural Society, Renfrew		2,500 00	2,374 25
Stratford Agricultural Society, Stratford		2,500 00	2,500 00
Teeswater Agricultural Society, Teeswater		2,500 00	428 37
Welland County Agricultural Society, Welland		2,500 00	1,135 88
Woodstock Agricultural Society, Woodstock		2,500 00	2,223 00

	Estimates	Allotments	Expenditures
Manitoba—			
Dufferin Agricultural Society, Carman		2,500 00	2,224 00
Portage Industrial Exhibition, Portage la Prairie		2,500 00	1,802 92
Saskatchewan—			
Estevan Agricultural Society, Estevan		2,500 00	2,500 00
Lloydminster Agricultural Exhibition Association, Lloydminster		2,500 00	2,500 00
Melfort Agricultural Society, Melfort		2,500 00	2,500 00
Moose Jaw Agricultural Exhibition, Moose Jaw		2,500 00	2,500 00
North Battleford Agricultural Society, North Battleford ..		2,500 00	2,500 00
The Prince Albert Agricultural Society, Prince Albert		2,500 00	2,500 00
Weyburn Agricultural Society, Weyburn		2,500 00	2,195 41
Yorkton Agricultural Industrial Exhibition Association, Yorkton		2,500 00	2,500 00
Alberta—			
Camrose Agricultural Society, Camrose		2,500 00	2,500 00
Lethbridge and District Exhibition and Rodeo, Lethbridge.		2,500 00	2,500 00
Red Deer Agricultural Society, Red Deer		2,500 00	2,500 00
Vegreville Exhibition Association, Vegreville		2,500 00	669 91
Vermilion Agricultural Society, Vermilion		2,500 00	2,500 00
British Columbia—			
Chilliwack Agricultural Association, Chilliwack		2,500 00	2,500 00
Interior Provincial Exhibition Association, Armstrong		2,500 00	2,075 28
Kamloops Exhibition Association, Kamloops		2,500 00	1,796 90
Unallocated		5,000 00	
Total Class "B" Fairs	107,500 00	107,500 00	86,329 83
Grants to Winter and Spring Fairs:			
Maritime Provinces—			
A Maritime Winter Fair, Amherst, Nova Scotia	5,500 00	5,500 00	5,192 80
Quebec—			
A Great Eastern Winter Fair, Sherbrooke	5,000 00	5,000 00	4,495 20
A Ormstown Exhibition (Spring Show), Ormstown	5,000 00	5,000 00	4,914 00
Ontario—			
A Royal Agricultural Winter Fair, Toronto	25,000 00	35,000 00	35,000 00
A Ontario Provincial Winter Fair, Guelph	5,000 00	5,000 00	
A Ottawa Winter Fair, Ottawa	5,000 00	5,000 00	4,966 00
Manitoba—			
A Manitoba Winter Fair, Brandon	5,000 00	5,000 00	4,852 53
Saskatchewan—			
A Regina Winter Fair, Regina	7,481 00	7,481 00	7,477 00
A Saskatoon Winter Fair, Saskatoon	5,000 00	5,000 00	2,771 16
Alberta—			
A Calgary Winter Fair, Calgary	5,000 00	5,000 00	4,500 00
A Edmonton Winter Fair, Edmonton	5,000 00	5,000 00	4,857 00
British Columbia—			
A Vancouver Winter Fair, Vancouver	5,000 00	5,000 00	
General—			
B Freight on Live Stock shipments to Royal Agricultural Winter Fair, Toronto	10,000 00	10,000 00	7,791 48
Total Winter and Spring Fairs	92,981 00	102,981 00	86,817 17
Building Grants:			
C Maritime Stock Breeders' Association, Amherst, N.S., (Maritime Winter Fair)	5,000 00	5,000 00	5,000 00
C Provincial Exhibition of Quebec, Quebec, Que.	15,000 00	15,000 00	15,000 00
C Vancouver Exhibition, Vancouver, B.C.	10,000 00	10,000 00	10,000 00
Total Building Grants	30,000 00	30,000 00	30,000 00
Grants in aid of Agricultural Exhibition Associations in the construction of buildings or other major undertakings in conformity with the terms of P.C. 2294 of June 6, 1947, and subject to allocation by the Treasury Board	60,000 00	50,000 00	
	<u>\$ 372,981 00</u>	<u>\$ 372,981 00</u>	<u>\$ 267,878 15</u>

- A Payments of these grants, which are approved individually by Treasury Board, are for the purpose of assisting agricultural exhibitions and fairs and are based on the extent to which departmental requirements are met.
- B The Dominion pays 75 per cent of freight charges on carload shipments of live stock made by the Provinces to the Royal Agricultural Winter Fair for exhibition purposes.
- C Payments represent the ninth of ten annual instalments payable in accordance with agreements approved by the Governor in Council.

Vote 22 (and Vote 705, Further Supplementary Estimates) Grants to Agricultural Organizations, as detailed in the Estimates

	Estimates	Expenditures
Canadian Council on Boys' and Girls' Club Work	10,000 00	10,000 00
Advanced Registry Board for Dairy Bulls	4,500 00	4,500 00
Canadian National Livestock Records	18,000 00	18,000 00
A Advanced Registry Board for Swine	6,000 00	5,000 00
Canadian Hunter, Saddle and Light Horse Improvement Society	5,000 00	5,000 00
British Columbia Beef Cattle Growers Association	900 00	900 00
	<u>\$ 44,400 00</u>	<u>\$ 43,400 00</u>

- A The operations of this organization were such that the full grant was not required.

MARKETING SERVICE

Vote 23 Marketing Service Administration

	Estimates	Allotments	Expenditures
Salaries	97,892 00	101,392 00	101,169 60
Other Pay-list Items	310 00	310 00	246 64
Living Allowances	2,500 00	3,200 00	3,107 88
Miscellaneous	600 00	600 00	590 44
Printing and Stationery	5,000 00	4,300 00	3,298 03
Supplies and Materials	1,500 00	1,500 00	520 25
Telephones, Telegrams and Postage	947 00	947 00	758 45
Travelling Expenses	14,000 00	10,500 00	6,885 34
	<u>\$ 122,749 00</u>	<u>\$ 122,749 00</u>	<u>\$ 116,576 63</u>

As at March 31, 1948, there were 42 salaried employees being paid from this vote, of whom 24 were permanent and 18 temporary.

Vote 24 Agricultural Economics

	Estimates	Allotments	Expenditures
Salaries	221,306 00	221,306 00	207,917 94
Other Pay-list Items	1,130 00	1,130 00	751 90
A Equipment	15,100 00	15,100 00	8,511 87
Miscellaneous	1,300 00	1,300 00	724 65
B Printing and Stationery	17,500 00	17,500 00	13,404 76
Telephones, Telegrams and Postage	1,200 00	1,200 00	906 27
Travelling Expenses	30,000 00	30,000 00	27,735 39
	<u>\$ 287,536 00</u>	<u>\$ 287,536 00</u>	<u>\$ 259,952 78</u>

This vote was provided for expenditures in connection with the collection, analysis and interpretation of economic information as applied to agricultural products for use in formulation of departmental policies; and to make available information on the marketing of agricultural products for the benefit of producers, the trade and consumers.

As at March 31, 1948, there were 91 salaried employees being paid from this vote, of whom 26 were permanent and 65 temporary.

A Includes the purchase of 4 new cars at a net cost of \$4,865.37, after deducting allowances of \$1,347.25 for 4 used cars.

B Payments were made to the Department of Public Printing and Stationery.

Vote 25 (and Vote 706, Further Supplementary Estimates) Dairy Products

	Estimates	Allotments	Expenditures
Salaries	374,269 00	374,269 00	374,269 00
Allotted from Vote 73, Salaries, etc.	4,587 06	4,587 06	4,587 06
Wages	10,174 00	10,174 00	7,753 68
Other Pay-list Items	1,755 00	1,755 00	868 34
Living Allowances	1,800 00	2,255 00	2,164 44
A Equipment	34,000 00	34,000 00	20,131 33
Express, Freight, Cartage and Refrigerator Car Service	10,000 00	7,000 00	5,159 37
Supplies and Materials	7,500 00	10,500 00	8,216 96
Miscellaneous	1,500 00	1,500 00	1,494 93
Press Clippings	100 00	150 00	128 00
Printing and Stationery	10,000 00	10,000 00	8,123 66
Lawyers' and Analysts' Fees	3,000 00	4,000 00	3,730 32
Rents	3,000 00	3,260 00	3,176 48
Telephones, Telegrams and Postage	9,000 00	7,235 00	7,078 87
Travelling Expenses	76,242 00	76,242 00	69,569 81
International Dairy Federation—Membership Fees	250 00	250 00	137 04
	<u>\$ 547,177 06</u>	<u>\$ 547,177 06</u>	<u>\$ 516,589 29</u>

This vote was provided for the payment of expenses in connection with the administration of (a) the Dairy Industry Act covering such services as (i) official grading of all cheese and butter sold for export; (ii) the manufacture of ice cream in accordance with prescribed standards; (iii) the supervision of refrigerated car service for butter, cheese and eggs, and the loading and storage of perishable products exported from Canada and their discharge at principal ports in the United Kingdom; (b) the Meat and Canned Foods Act relating to the operation of concentrated milk establishments; (c) the Cold Storage Act under which the construction of cold storage warehouses may be subsidized; (d) the Cheese and Cheese Factory Improvement Act under which premiums are paid on quality cheese and subsidies paid on the construction and improvement of cheese factories.

As at March 31, 1948, there were 155 salaried employees being paid from this vote, of whom 88 were permanent and 67 temporary.

A Includes the purchase of 6 new cars at a net cost of \$6,735.30 after deducting allowances of \$2,787.84 for 6 used cars; also 790 cheese marking outfits at a cost of \$8,446.68 and 68 thermographs at a cost of \$4,369.

Vote 26 (and (a) Vote 707, Further Supplementary Estimates; (b) Vote 568, Further Supplementary Estimates) Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates

	Estimates	Expenditures
<i>Subsidies</i>		
NOVA SCOTIA		
Coldbrook, United Fruit Companies of Nova Scotia Limited	35,250 00	20,603 69
New Minas, Aca Co-operative Association Limited	7,573 50	
NEW BRUNSWICK		
East Florenceville, Carleton Co-operative Limited	6,900 00	
Fredericton, Capital Co-operatives Limited	48,000 00	
Moncton, Moncton Cold and General Storage Limited	5,023 41	5,023 41
Saint John, Municipality of City and County	4,077 90	4,077 90

	Estimates	Expenditures
QUEBEC		
Chicoutimi, Societe Co-operative Agricole	1,680 00	1,680 00
Jonquiere, Entrepot Frigorifique du Saguenay	14,736 75	
Marieville, Co-operative des Produits Avicoles de Marieville	6,000 00	5,851 38
St. Anselme Station, Co-operative Avicole d'Etohemine	12,019 50	4,806 71
St. Damase, Societe Co-operative Avicole	11,957 45	6,973 84
Victoriaville, L'Abattoir Co-operative Agricole du Bois Franc	11,922 00	
ONTARIO		
Aldershot, Aldershot Distributing Co-operative Company Limited	1,067 00	1,067 00
Blenheim, Kent Fruit Growers Co-operative Limited	849 55	849 55
Bradford, Bradford Co-operative Cold Storage Limited	19,250 00	18,715 43
Collingwood, Hamilton, W.L.	2,700 00	2,113 35
Dixie, Dixie Growers Co-operative Limited	4,800 00	4,800 00
Elmvale, First Co-operative Packers of Ontario	660 00	660 00
Fergus, Fergus Co-operative Association	1,470 00	1,451 40
Forest, Lambton Growers Cold Storage Company Limited	2,537 91	2,537 91
Hamilton, Lang Foods Limited	54,000 00	54,000 00
Iroquois, St. Lawrence Valley Co-operative Storage Limited	2,342 65	2,342 65
Newcastle, Durham Growers Co-operative Storage Limited	27,000 00	
New Liskeard, Temiskaming Producers Co-operative Company Limited	1,800 00	
North Bay, North Bay Co-operative Creamery Company Limited	840 00	
Ottawa, Connell Cold Storage	18,750 00	14,698 57
Owen Sound, North Grey Cheese Co-operative Limited	1,629 07	1,629 07
Owen Sound, Owen Sound Public Cold Storage	1,369 17	1,369 17
Renfrew, Upper Ottawa Co-operative Poultry Products	1,571 71	1,571 71
St. Thomas, Elgin Fruit Growers Co-operative	1,808 88	1,808 88
Thornbury, Georgian Bay Fruit Growers Limited	10,920 00	10,404 49
Timmins, Northern Frosted Foods and Cold Storage Limited	28,249 13	
Trenton, Central Cold Storage Limited	3,570 39	3,570 39
Woodstock, Oxford Farmers Co-operative Produce Company Limited	15,812 85	13,152 66
Woodstock, Oxford Fruit Co-operative Limited	17,850 00	11,152 94
MANITOBA		
Winnipeg, Crescent Cold Storage Limited	37,350 00	17,430 00
Winnipeg, North Star Cold Storage Company Limited	1,582 88	1,582 88
Winnipeg, North Star Cold Storage Company Limited	5,561 64	5,561 64
Winnipeg, Winnipeg Cold Storage Company Limited	63,690 00	60,000 00
SASKATCHEWAN		
Prince Albert, Central Storage Limited	25,500 00	24,201 86
ALBERTA		
Red Deer, Central Alberta Dairy Pool	1,322 08	1,322 08
BRITISH COLUMBIA		
Armstrong, Okanagan Egg Producers Association	112 26	112 26
Canoe, Salmon Arm Farmers Exchange	12,168 75	
Cloverdale, Surrey Co-operative Association	305 08	305 08
Creston, Creston Co-operative Fruit Exchange	3,018 75	
Creston, Long and Long Limited	4,425 00	
Kamloops, Kamloops Ice and Cold Storage Company Limited	2,092 90	2,092 90
Kelowna, Cascade Co-operative Union	3,861 00	3,861 00
Kelowna, Laurel Co-operative Union	12,960 00	6,377 69
Kelowna, Okanagan Packers Co-operative Union	1,920 00	1,920 00
Keremeos, Keremeos Fruits Limited	3,750 00	2,897 67
Mission City, Pacific Co-operative Union	10,500 00	
Okanagan Centre, Okanagan Valley Land Company	280 00	280 00
Okanagan Centre, Okanagan Valley Land Company	10,500 00	4,900 00
Oliver, Haynes Co-operative Growers Exchange	3,924 00	1,012 00
Oliver, Maybee, George	2,775 00	1,232 52
Oliver, Oliver Co-operative Growers Exchange	10,155 09	10,155 09
Oliver, Southern Co-operative Exchange	810 00	810 00
Osoyoos, Monashee Co-operative Growers Association	9,000 00	
Osoyoos, Osoyoos Co-operative Growers	2,678 48	2,678 48

BRITISH COLUMBIA—*Concluded*

	Estimates	Expenditures
Oyama, Vernon Fruit Union	2,942 73	2 942 73
Peachland, Walters Limited	3,705 80	
Penticton, Penticton Co-operative Growers	3,800 00	3,800 00
Penticton, Pyramid Co-operative Association	4,069 58	4,069 58
Penticton, United Co-operative Growers Association	2,709 41	2,709 41
Penticton, United Co-operative Growers Association	13,500 00	13,500 00
Rutland, Kelowna Growers Exchange	12,532 50	7,422 00
Rutland, McLean and Fitzpatrick	8,037 00	4,397 60
Vancouver, British Columbia Coast Vegetable Co-operative Association	16,500 00	7,403 45
Vancouver, British Columbia Ice and Cold Storage Limited	82,500 00	
Vancouver, Vancouver Ice and Cold Storage Limited	2,526 00	2,526 00
Vernon, Howe, A. T.	240 00	240 00
Vernon, MacDonald and Sons Limited	6,000 00	8,800 00
Westbank, Westbank Co-operative Growers Association	2,637 21	2,637 21
Westbank, Westbank Orchards	540 00	540 00
West Summerland, Occidental Fruit Company Limited	1,296 51	1,296 51
Yarrow, Yarrow Growers Co-operative Union	1,021 22	1,021 22

GENERAL

Additional amount to provide, subject to the approval of the Treasury Board,
for miscellaneous and unforeseen adjustments in Cold Storage Warehouse

Subsidies detailed in the Main and Supplementary Estimates	6,558 62	
Total Subsidies.....	787,348 31	408,960 96

Grants

QUEBEC

Baie St. Paul, Co-operative Agricole de Baie St. Paul	700 71	700 71
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ONTARIO

North Bay, North Bay Co-operative Creamery Limited	1,729 04	1,729 04
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ALBERTA

Camrose, O'Riordan, R. D.	5,175 95	
Edmonton, Alberta Poultry Producers Limited	7,353 70	7,353 70
Edmonton, Edmonton Cold Storage Company Limited	1,500 00	1,500 00

BRITISH COLUMBIA

Creston, Creston Co-operative Fruit Exchange	1,050 36	1,050 36
Creston, Creston Co-operative Fruit Exchange	595 89	
Creston, Creston Co-operative Fruit Exchange	1,646 25	1,646 25
Duncan, Vancouver Island Poultry Co-operative Association	245 92	245 92
Haney, North Fraser Co-operative Association	235 17	235 17
Kelowna, Kelowna Growers Exchange	368 60	368 60
Kelowna, Kelowna Growers Exchange	18,366 89	16,906 30
Keremeos, Keremeos Fruits Limited	410 90	
Keremeos, Keremeos Fruits Limited	1,421 47	
Rutland, McLean and Fitzpatrick	1,200 00	
Westbank, Westbank Orchards	509 38	509 38

GENERAL

Additional amount to provide, subject to the approval of the Treasury Board,
for miscellaneous and unforeseen adjustments in Cold Storage Warehouse

Grants detailed in the Main and Supplementary Estimates	4,308 18	
Total Grants.....	46,818 41	32,245 43

Grand Total	\$ 884,166 72	\$ 441,196 39
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Subsidies are paid on the following basis:—

- On completion of building, 15 per cent of the amount expended in construction, refrigeration, etc.;
- At the end of the first year thereafter, 7 per cent of the said amount;
- At the end of the second year thereafter, 4 per cent of the said amount;
- At the end of the two next succeeding years, 2 per cent of the said amount.

Grants: Payments under this heading are made in instalments as in the case of subsidies. The companies listed did not conform at the outset with the provisions of the Cold Storage Act, therefore payment by way of grant was authorized by the Appropriation Act.

Vote 27 (and Vote 708, Further Supplementary Estimates) Fruit, Vegetables and Maple Products and Honey, including Grant of \$5,000 to Canadian Horticultural Council

	Estimates	Allotments	Expenditures
Salaries	652,525 00	649,125 00	635,854 63
Other Pay-list Items	2,880 00	2,880 00	1,737 64
A Equipment	20,000 00	14,297 53	14,256 07
Express, Freight and Cartage	1,800 00	1,100 00	1,089 31
Grant to Canadian Horticultural Council	5,000 00	5,000 00	5,000 00
Miscellaneous	2,647 00	2,147 00	1,875 71
B Printing and Stationery	25,000 00	26,500 00	26,407 94
Professional Services	500 00	500 00	38 50
Rents	1,719 00	1,719 00	1,631 00
Supplies and Materials	1,500 00	1,340 47	1,319 51
Telephones, Telegrams and Postage	9,500 00	11,462 00	11,419 25
Travelling Expenses	85,000 00	92,000 00	88,911 22
	<u>\$ 808,071 00</u>	<u>\$ 808,071 00</u>	<u>\$ 789,540 78</u>

This vote was provided for expenditures in connection with the administration of the Fruit, Vegetables and Honey Act, the Maple Products Industry Act and the Meat and Canned Foods Act as it pertains to fruit and vegetables.

As at March 31, 1948, there were 246 salaried employees being paid from this vote, of whom 169 were permanent and 77 temporary.

A Represents the purchase of 11 new cars at a net cost of \$14,256.07 after deducting allowances of \$3,600 for 9 used cars.

B Payments were made to the Department of Public Printing and Stationery.

Vote 28 (and Vote 569, Further Supplementary Estimates) Live Stock and Live Stock Products

	Estimates	Allotments	Expenditures
Salaries	589,320 00	587,520 00	587,520 00
Allotted from Vote 73, Salaries, etc.	14,692 27	14,692 27	14,692 27
Other Pay-list Items		1,800 00	1,329 52
A Equipment	18,300 00	18,300 00	13,187 69
Express, Freight and Cartage	2,325 00	2,125 00	1,367 10
Living Allowances	3,600 00	3,600 00	3,331 84
Miscellaneous	2,535 00	2,735 00	2,727 38
B Printing and Stationery	17,120 00	17,120 00	16,703 30
Professional Services, including Legal Services	1,000 00	1,000 00	648 60
Rents	7,411 00	7,411 00	6,909 20
Supplies and Materials	3,700 00	3,700 00	3,404 54
Telephones, Telegrams and Postage	20,800 00	20,800 00	20,476 67
Travelling Expenses	154,088 00	154,088 00	152,948 94
	<u>\$ 834,891 27</u>	<u>\$ 834,891 27</u>	<u>\$ 825,247 05</u>

This vote was provided for expenditures in connection with the administration of the Live Stock and Live Stock Products Act as it relates to (a) the grading of live stock, poultry and eggs; (b) the improvement in marketing facilities and merchandising methods for live stock and poultry products; and (c) fur grading.

As at March 31, 1948, there were 239 salaried employees being paid from this vote, of whom 120 were permanent and 119 temporary.

A Represents the purchase of 10 new cars at a net cost of \$13,187.69 after deducting allowances of \$1,956.73 for 5 used cars.

B Payments were made to the Department of Public Printing and Stationery.

Vote 29 Marketing of Agricultural Products, including temporary appointments that may be required to be made notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed \$15,000

	Estimates	Allotments	Expenditures
Temporary Assistance	15,000 00	2,500 00	1,422 39
Other Pay-list Items	678 00	678 00	
Marketing Projects, including Advertising	6,500 00	19,000 00	17,515 29
Printing and Stationery	200 00	200 00	
Telephones, Telegrams and Postage	200 00	200 00	
Travelling Expenses	2,422 00	2,422 00	425 31
	<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 19,362 99</u>

As at March 31, 1948, there was 1 temporary salaried employee being paid from this vote.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S. \$ 2,976 00

SPECIAL

Vote 30 (and Vote 709, Further Supplementary Estimates) Prairie Farm Rehabilitation Act and Water Storage (Item 30, of the Main Estimates for 1947-48, does not include the costs of survey and engineering work on the Medicine Hat Irrigation and Red Deer Diversion Projects in Alberta and the South Saskatchewan River Project in Saskatchewan, which costs are to be made available from the Item of \$5,000,000, No. 570, Department of Reconstruction and Supply Main Estimates for 1947-48)

	Estimates	Allotments	Expenditures
Salaries and Wages	922,051 00	922,051 00	850,720 98
A Equipment	172,066 00	225,413 61	225,404 99
Freight, Express and Cartage	30,851 00	30,851 00	19,097 62
Miscellaneous	46,189 00	46,189 00	27,460 97
B Printing and Stationery	18,000 00	27,220 09	27,220 09
Rents	13,696 00	13,696 00	11,473 43
Telephones, Telegrams and Postage	14,603 00	14,603 00	14,134 16
Travelling Expenses	224,780 00	224,780 00	207,099 52
Buildings and Lands	1,171,586 00		
La Salle River Dams		29,000 00	
Lake of the Rivers Reservoir		30,000 00	17,646 62
South Macleod Irrigation Project		50,200 00	46,167 73
Bow River Irrigation Project		200,000 00	
C Aetna Irrigation Project		40,000 00	33,244 06
Swift Current Irrigation Project		20,000 00	20,000 00
Land Purchases		8,000 00	5,615 94
Projects under \$5,000 and Maintenance		794,386 00	341,298 76
Total Buildings and Lands	1,171,586 00	1,171,586 00	463,973 11
Supplies and Materials	386,179 00	323,611 30	222,491 31
	<u>\$3,000,001 00</u>	<u>\$3,000,001 00</u>	<u>\$2,069,076 18</u>

Further details are contained in the following distribution of expenditures which was maintained during the fiscal year under authority of Treasury Board.

	Allotments	Expenditures
Headquarters Administration—		
Ottawa	15,500 00	13,308 12
Regina	64,500 00	56,285 15
Advisory Committee	500 00	400 04
	<u>80,500 00</u>	<u>69,993 31</u>
Land Utilization—		
Administration	31,000 00	27,256 89
Pasture Construction	406,500 00	203,471 11
Management and Operation of Pastures	174,000 00	171,444 87
Purchase of Bulls	35,000 00	22,053 12
Re-establishment of farmers	10,000 00	1,125 00
Seeding and harvesting of community pastures	50,000 00	11,935 99
	<u>706,500 00</u>	<u>437,286 98</u>
Water Development and Water Storage—		
Administration	57,520 00	45,489 18
Small Projects	834,065 00	649,871 29
Large Projects		
General Maintenance	111,515 00	90,434 50
Construction		
LaSalle River Dams	29,000 00	
Lake of the Rivers Reservoir	30,000 00	17,646 62
South Macleod Irrigation Project	50,200 00	46,167 73
Bow River Irrigation Project	200,000 00	
Aetna Irrigation Project	40,000 00	33,244 06
Swift Current Irrigation Project	20,000 00	20,000 00
Operation	112,700 00	91,334 26
Land Purchases	8,000 00	5,615 94
Surveys	560,001 00	434,228 49
Project Improvements	22,000 00	20,663 95
Purchase, Maintenance and Operation of Construction Machinery	138,000 00	106,999 87
	<u>2,213,001 00</u>	<u>1,561,795 89</u>
	<u><u>\$3,000,001 00</u></u>	<u><u>\$2,069,076 18</u></u>

This vote was provided for expenditures in connection with the rehabilitation of drought and soil drifting areas in the three Prairie Provinces under policies of land utilization and water storage and development.

As at March 31, 1948, there were 190 temporary salaried employees being paid from this vote.

Wages of labourers and casual employees amounted to \$434,764.10.

Securities amounting to \$60,976.75 are on deposit with the Department of Finance in respect of contracts.

A Includes the purchase of 29 new and 4 used cars at a net cost of \$31,466.28 after deducting allowances of \$16,658.72 for 28 used cars; 9 new and 11 used trucks at a net cost of \$18,555.94 after deducting allowances of \$2,084.78 for 5 used trucks; 3 used station wagons, \$1,815.70; 3 used refuelling tenders, \$3,975.10; 2 new tractors, \$4,286; 16 pumps, \$3,805.44; 1 drill and attachment, \$5,987.25; 1 power unit, \$2,362; 30 windmills, \$3,165; 1 dragline, \$7,810; 2 graders, \$5,114.64; 8 transits, \$3,864; 6 levels, \$1,944; 1 angle dozer, \$2,390.

B Payments were made to the Department of Public Printing and Stationery.

C A contract amounting to \$88,568.50 was awarded to George Smith for the construction of the main canal of the Aetna Irrigation Project at Cardston, Alta. Payments in the current year were \$33,244.06 and payments to date, \$81,949.08.

Vote 31 St. Mary River Dam Project

	Estimates	Allotments	Expenditures
Consultations and Experiments		54,000 00	26,864 82
A General Works		311,000 00	232,203 14
B Construction of Tunnels		635,000 00	458,236 79
C Construction of Dam		254,000 00	164,216 02
D Purchase of Land		246,000 00	229,781 14
	<u>\$1,500,000 00</u>	<u>\$1,500,000 00</u>	<u>\$1,111,306 91</u>

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

The above vote was provided for expenditures in connection with this irrigation development in the Provinces of Alberta and Saskatchewan and is administered under the Prairie Farm Rehabilitation Act.

- A A contract amounting to \$2,081,700 was awarded to W. C. Wells Construction Co., Ltd. for the construction of the main dam. Payments during the year amounted to \$150,484.78.
Expenditures include \$25,000 for the purchase of gravel and \$14,440 for the purchase of 2 tamping rollers.
- B A contract amounting to \$891,816 was awarded to Bennett & White, Calgary, Limited, for the construction of diversion and irrigation tunnels. Payments in the current year were \$338,225.98 and payments to date, \$450,568.93.
- C Includes rental of machinery, \$159,446.02.
- D Includes \$200,000 paid to the Blood Indian Reserve and \$17,896.80 to John M. Nelson.
Securities amounting to \$1,440,308 are on deposit with the Department of Finance in respect of contracts

Vote 32 (and Vote 570. Further Supplementary Estimates) Prairie Farm Assistance Act Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	122,192 00	122,192 00	112,922 38
Wages	193,000 00	171,000 00	149,768 80
Other Pay-list Items	7,808 00	7,808 00	1,012 84
Express, Freight and Cartage	2,000 00	2,000 00	413 30
Miscellaneous	1,500 00	1,500 00	9 49
Printing and Stationery	15,000 00	15,000 00	4,278 19
Rents	1,000 00	1,000 00	261 20
Supplies and Materials	2,000 00	2,000 00	974 36
Publicity and Advertising	1,000 00	1,000 00	4 50
Telephones, Telegrams and Postage	17,500 00	17,500 00	8,191 72
Travelling Expenses	187,000 00	205,000 00	169,152 83
A Equipment		4,000 00	3,114 74
	<u>\$ 550,000 00</u>	<u>\$ 550,000 00</u>	<u>\$ 450,104 35</u>

Under the Act, authority for appointments and rates of pay are vested in the Governor in Council.

As at March 31, 1948, there were 32 temporary salaried employees being paid from this vote.

- A Includes the purchase of 2 cars for \$3,111.90.

Prairie Farm Assistance Act, c. 50, 1939—Amount transferred to meet the deficit in the Prairie Farm Emergency Fund. \$ 10,743,549 10

The Prairie Farm Assistance Act, c. 50, 1939, provides for a levy of one per cent to be deducted by all licensed purchasers of grain, the amounts so deducted to be transferred to the Board of Grain Commissioners for deposit to the credit of a special account known as the Prairie Farm Emergency Fund. Awards are made under the provisions of the Act to farmers in the spring wheat area in accordance with crop failure conditions provided for in the Act and are payable from this fund. If at any time the fund is insufficient to pay these awards, the Act provides that the Minister of Finance, with the approval of the Governor in Council, may make an advance to the fund of the amount required to meet the deficit.

Net expenditures as detailed in the following statement were \$16,795,448.27 and the levy totalled \$6,051,899.17 necessitating the above transfer.

Crop Year	Manitoba	Saskatchewan	Alberta	Total
1939		94 05 Cr.		94 05 Cr.
1940	13 05 Cr.	310 00 Cr.		323 05 Cr.
1941		245 00 Cr.	161 25	83 75 Cr.
1943		159 00 Cr.	56 25 Cr.	215 25 Cr.
1944		75 00 Cr.	168 75	93 75
1945		4,889 75	1,143 25	6,033 00
1946	435 75	435,325 40	251,654 47	687,415 62
1947	432,555 25	12,773,776 25	2,896,290 50	16,102,622 00
	<u>\$ 432,977 95</u>	<u>\$ 13,213,108 35</u>	<u>\$ 3,149,361 97</u>	<u>\$ 16,795,448 27</u>

In the crop year 1942, crop conditions were so generally satisfactory that no payments were made under the Act.

STATEMENT OF PAYMENTS BY FISCAL AND CROP YEARS FROM

INCEPTION OF THE POLICY

FISCAL YEARS

Fiscal Year	Manitoba	Saskatchewan	Alberta	Total
1939-40	849,998 26	7,251,661 76	1,351,801 60	9,453,461 62
1940-41	613,211 38	5,583,256 63	503,298 10	6,699,766 11
1941-42	84,662 96	11,138,107 89	2,457,972 02	13,680,742 87
1942-43	8,498 13	1,203,816 44	1,081,114 84	2,293,429 41
1943-44	13,180 67	3,982,522 31	2,162,560 28	6,158,263 26
1944-45	75,863 00	3,930,090 49	3,003,767 29	7,009,720 78
1945-46	114,560 47	12,275,906 89	4,092,855 50	16,483,322 86
1946-47	12,187 50	9,137,524 26	1,767,712 88	10,917,424 64
1947-48	432,977 95	13,213,108 35	3,149,361 97	16,795,448 27
	<u>\$ 2,205,140 32</u>	<u>\$ 67,715,995 02</u>	<u>\$ 19,570,444 48</u>	<u>\$ 89,491,579 82</u>

CROP YEARS

Crop Year	Manitoba	Saskatchewan	Alberta	Total
1939	905,416 54	7,574,456 69	1,429,327 72	9,909,200 95
1940	614,156 03	5,594,397 44	503,407 65	6,711,961 12
1941	36,513 28	12,010,245 18	3,466,271 30	15,513,029 76
1943	16,685 25	5,037,439 87	2,425,046 84	7,479,171 96
1944	163,501 97	2,980,282 68	2,833,800 41	5,977,585 06
1945	30,148 50	12,542,042 16	4,395,831 77	16,968,022 43
1946	6,163 50	9,203,354 75	1,620,468 29	10,829,986 54
1947	432,555 25	12,773,776 25	2,896,290 50	16,102,622 00
	<u>\$ 2,205,140 32</u>	<u>\$ 67,715,995 02</u>	<u>\$ 19,570,444 48</u>	<u>\$ 89,491,579 82</u>

Of the grand total, an amount of \$32,252,954.99 was obtained by the levy and \$57,238,624.83 was transferred from the Consolidated Revenue Fund to meet the deficit.

Vote 33 To provide for assistance to encourage the improvement of cheese and cheese factories

	Estimates	Allotments	Expenditures
A Subsidies for construction and reconstruction of cheese factories; improving cheese maturing facilities in cheese factories and the standardization of cheese pressing equipment	200,000 00	200,000 00	138,443 02
B Premiums on high quality cheese	1,500,000 00	1,500,000 00	919,148 55
	<u>\$1,700,000 00</u>	<u>\$1,700,000 00</u>	<u>\$1,057,591 57</u>

The Cheese and Cheese Factory Improvement Act, c. 13, 1939, governs payments made under this vote.

A Subsidies to the extent of 50 per cent of the amount actually expended by the owners of cheese factories for the following purposes were paid: amalgamation and construction of new factories, \$108,138; insulating and/or refrigerating existing factories, \$30,158.02; standardization of cheese presses, \$147.

The following is a distribution of expenditures by provinces, the number of factories participating being shown in parentheses:

Amalgamation and new construction: Quebec (1), \$32,297.33; Ontario (7), \$75,840.67.

Insulating and/or refrigerating: Quebec (4), \$2,894.98; Ontario (29), \$24,632.52; Alberta (1), \$2,630.52.

Standardization of cheese presses: Ontario (2), \$147.

B Payments of one cent per pound on cheese scoring 93 points and two cents on cheese scoring 94 or more points. The following is a distribution of expenditures by provinces, the number of participating factories being shown in parentheses: Prince Edward Island (2), \$459.89; New Brunswick (7), \$1,407.52; Quebec (264), \$98,733.57; Ontario (492), \$801,335.15; Manitoba (18), \$4,635.13; Saskatchewan (3), \$283.02; Alberta (14), \$8,387.04; British Columbia (1), \$3,907.23.

Vote 34 To provide assistance for the replacement of maple production equipment

	Estimates	Allotments	Expenditures
Materials and Supplies	\$ 300,000 00	\$ 300,000 00	\$ 203,265 45

This vote was provided to cover payments to the Government of the Province of Quebec pursuant to a 1940 agreement under which the Federal and Provincial Governments undertook mutually to assist producers of maple products, in the Province to replace lead-contaminated sap buckets with others of approved material. Under this agreement, the Province undertakes to assist producers in organizing into groups, co-operatives and associations for the purpose of making quantity purchases of the approved buckets direct from the manufacturers. The cost to these organized groups is 12½ cents for 1½ gallon or 15 cents for 2 gallon buckets and the balance is paid to the manufacturers by the Province which is recouped by the Federal Government for 50 per cent of such expenditures. All payments were made to the Province.

Vote 35 To provide for Administrative Expenses, Agricultural Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Temporary Assistance	48,000 00	45,000 00	15,830 12
Travelling Expenses	6,000 00	9,000 00	8,310 25
Telephones, Telegrams and Postage	2,000 00	2,000 00	304 75
Printing and Stationery	2,000 00	2,000 00	131 22
Miscellaneous	2,000 00	2,000 00	26 85
	<u>\$ 60,000 00</u>	<u>\$ 60,000 00</u>	<u>\$ 24,603 19</u>

The Agricultural Prices Support Act, c. 29, 1944, authorized the establishment of the Agricultural Prices Support Board to support, by way of subsidy or otherwise, the prices of agricultural products during the transition from war to peace. The Act defines "agricultural products" as any natural product of agriculture, except wheat, designated by the Governor in Council, and includes processed meat, dairy and poultry products if so designated. The Act further directs that the Board is to consist of three members to be appointed by the Governor in Council. P.C. 6165, dated August 16, 1944, appointed J. G. Taggart as Chairman with two officers of the Department of Agriculture to be members *pro tempore* to serve without special remuneration. P.C. 5300 dated December 30, 1946, authorized the appointment of a Vice-Chairman and one member to be paid remuneration of \$25 for each day devoted to Board duties. This remuneration was approved by P.C. 35/202 dated January 17, 1947. Erle Kitchen received \$1,337.50 and J. A. Proulx, \$550.

As at March 31, 1948, there were 11 temporary salaried employees being paid from this vote.

Vote 36 (and Vote 571, Further Supplementary Estimates) To reclaim and to prevent the flooding of valuable Agricultural lands in the valley of the Lillooet River, near Pemberton, B.C.

	Estimates	Allotments	Expenditures
Temporary Assistance		11,000 00	10,905 00
Wages		26,500 00	25,143 92
Supplies and Materials		30,500 00	28,154 88
Equipment Rentals		75,000 00	67,752 15
Travelling Expenses		7,000 00	6,847 22
	<u>\$ 150,000 00</u>	<u>\$ 150,000 00</u>	<u>\$ 138,803 17</u>

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

As at March 31, 1948, there were 24 temporary salaried employees being paid from this vote.

Vote 37 Agricultural Research Special Projects

	Estimates	Allotments	Expenditures
Wages	43,000 00	1,433 98	1,433 98
A Equipment	25,000 00	15,792 47	6,861 34
Miscellaneous	6,000 00	6,000 00	502 50
Supplies and Materials	20,000 00	20,000 00	3,811 71
Travelling Expenses	6,000 00	6,000 00	1,748 51
B Swift Current—Animal Nutrition Research Laboratory		24,646 13	24,646 13
C Lethbridge—Prairie Region Live Stock Insects Laboratory ..		23,021 64	23,021 64
Hull—Virus Laboratory		3,105 78	3,105 78
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 65,131 59</u>

A Includes the purchase of 1 new car at a net cost of \$1,200.16 after deducting an allowance of \$650 for 1 used car; 1 new truck was purchased for \$1,593.13.

B A contract amounting to \$52,325.93 was awarded to Lethbridge Woodworking Company. Payments during the year amounted to \$24,646.13.

C A contract amounting to \$26,850 was awarded to General Construction Co. (Alberta) Ltd. Payments in the current year including final payment were \$23,021.64.

Vote 609 Agricultural Products Act—To provide for losses incurred in respect of the purchase, sale and export of agricultural products under the Agricultural Products Act, including authority for the Minister of Finance, at the request of the Minister of Agriculture, from time to time, to pay amounts in the aggregate, not exceeding \$40,000,000 out of any unappropriated money in the Consolidated Revenue Fund as recoverable advances.	\$ 100,000 00
Expenditures	nil

Vote 610 (and (a) Vote 715, Further Supplementary Estimates; (b) Vote 572, Further Supplementary Estimates) To authorize and provide for payment of subsidies on oats and barley used as feed for live stock under such regulations as may be approved by the Governor in Council.	14,100,000 00
Expenditures	\$ 13,963,218 09

P.C. 1354 dated April 11, 1947, authorized the payment of 10 cents per bushel on Western oats and 25 cents per bushel on Western barley, purchased on and after March 18, 1947, and used exclusively as feed for live stock and poultry. Payments were made to wholesale and retail feed dealers and to feeders of live stock. The policy terminated October 21, 1947.

Payments of \$5,000 or over were made to the following: Agro Co. of Canada, Montreal, Que., \$48,304.66; Alberta Flour & Feed, Edmonton, Alta., \$18,028.40; Alberta Pacific Grain Co., Calgary, Alta., \$193,285.54; Alberta Wheat Pool, Calgary, Alta., \$388,571.93; Almonte Flour Mills Co., Almonte, Ont., \$9,376.38; Atlas Grain Company, Montreal, Que., \$17,817.77; Aurora Flour & Feed Mills, Aurora, Ont., \$6,755.92; Tanercede Avaré Ltée, Quebec, Que., \$55,956.92; H. D. Barnett & Co., Montreal, Que., \$235,482.81; Barrhead Feed Mill, Barrhead, Alta., \$17,120.67; Begin & Frère, Quebec, Que., \$16,360.44; Noel Begin, Inc., Lévis, Que., \$26,836.15; H. S. Belanger, Quebec, Que., \$71,986.12; Bentley Feed Service, Bentley, Alta., \$9,272.17; Blatchford Feeds Ltd., Toronto, Ont., \$28,146.63; Eugene Bois, Quebec, Que., \$15,058.45; Boyd's Milling & Grain Co., Chilliwack, B.C., \$8,875.79; Brackman-Ker Milling Co. Ltd., New Westminster, B.C., \$114,475.58; Buckerfield's Ltd., Vancouver, B.C., \$215,616.17; J. A. Burgess & Sons, Ltd., Chilliwack, B.C., \$9,500.98; R. Burns & Company, Toronto, Ont., \$71,025.10; P. G. Bussiere & Cie., Quebec, Que., \$23,464.41; Byers Flour Mills, Camrose, Alta., \$16,580.72; Campbell & McNab, Douglas, Ont., \$6,787.53; Canada West Grain Co. Ltd., Winnipeg, Man., \$30,639.93; Canadian Consolidated Grain Company, Limited, Winnipeg, Man., \$18,176.71; Canadian Grain Products Ltd., Toronto, Ont., \$10,087.36; Cannington Flour & Feed Mills, Cannington, Ont., \$5,266.51; E. W. Caron, Montreal, Que., \$160,569.46; Coatsworth & Cooper Ltd., Toronto, Ont., \$550,049.56; Walter Code, Red Deer, Alta., \$6,565.15; Columbia Grain Milling Co., Vancouver, B.C., \$8,224.50; Commercial Feeders Co-op. Ltd., Edmonton, Alta., \$6,833.62; Co-operative Federée de Quebec, Montreal, Que., \$295,076.35; Copeland Flour Mills Ltd., Midland, Ont., \$13,862.53; J. G. Crawford, Montreal, Que., \$50,984.43; Crown Feed Limited, Calgary, Alta., \$6,207; H. Desrosiers & Fils, Montreal, Que., \$73,413.11; Dewart Milling Co., Peterborough,

Ont., \$44,242.20; Drolet, Inc., Quebec, Que., \$18,593.40; Duntroon Elevator, Duntroon, Ont., \$7,140.13; Ellison Milling & Elevator Company Limited, Lethbridge, Alta., \$6,390.71; Federal Grain Limited, Winnipeg, Man., \$69,478.37; Feed-Rite Mills Limited, Winnipeg, Man., \$5,909.11; Frenette & Fils, Quebec, Que., \$6,415.95; Genest, Nadeau, Ltée., Sherbrooke, Que., \$20,154.73; Paul Gervais & Frere, Montreal, Que., \$70,142.33; Godbout & Fortin, Quebec, Que., \$33,828.21; Great Star Flour Mills, Limited, St. Mary's, Ont., \$1,165.99; Vernon C. Green, Toronto, Ont., \$84,188.03; Griggs Flour Mill, Dunnville, Ont., \$9,641.60; Growers Supply Co. Ltd., Kelowna, B.C., \$6,959.10; Aime Guertin, Ltée., Montreal, Que., \$12,662.51; Frank B. Ham & Co., Toronto, Ont., \$456,414.19; Hayhoe Bros., Pine Grove, Ont., \$5,715.06; Geo. Hogg & Sons, Ltd., Thamesford, Ont., \$6,187.50; W. L. Hogg Corp., Montreal, Que., \$24,329.92; Howson & Howson, Wingham, Ont., \$7,824.52; R. L. Huot & Compagnie, Montreal, Que., \$54,966; Independent Grain Company, Limited, Calgary, Alta., \$8,428.87; International Grain Company, Toronto, Ont., \$32,523.60; Inter-Ocean Grain Company, Winnipeg, Man., \$12,647.08; Inter-Provincial Grain Company, Ottawa, Ont., \$17,107.05; John Jervis Grain Co., Toronto, Ont., \$86,102.77; Kellermann Milling Company, Meadow Lake, Sask., \$5,267.40; King Milling Co., Sarnia, Ont., \$17,806.36; Wm. Knechtel & Son, Walkerton, Ont., \$42,645.87; Lachance & Morel Ltée., Quebec, Que., \$25,394.42; Lacombe Feed Mill, Lacombe, Alta., \$6,304.25; Lake of the Woods Milling Company, Ltd., Montreal, Que., \$165,695.46; Lakeside Milling Company Ltd., Toronto, Ont., \$6,902.06; Larochelle & Fils Enr'g., Quebec, Que., \$5,220.51; Leblanc & Lafrance, Montreal, Que., \$278,041.41; G. Arthur Lemay, Quebec, Que., \$7,949.31; J. O. Levesque, Bedford, Que., \$12,761.70; Longworth Milling Co. Ltd., Toronto, Ont., \$35,676.74; Fred Mahon, Quebec, Que., \$11,512.39; Manitoba Pool Elevators, Winnipeg, Man., \$58,494.17; Maple Leaf Milling Co. Limited, Toronto, Ont., \$415,378.44; Maritime Co-operative Services, Ltd., Moncton, N.B., \$69,700.60; McCabe Grain Company Limited, Winnipeg, Man., \$122,635.24; McCarthy Milling Company Limited, Streetsville, Ont., \$23,117.87; McClean Grain Limited, Chatham, Ont., \$6,984.93; McDonald & Robb Limited, Valleyfield, Que., \$30,726.24; W. McDonald & Son, Montreal, Que., \$15,553.32; McEachern Milling Co., Wetaskiwin, Alta., \$19,686.80; McLellan & McCarter Ltd., Vancouver, B.C., \$13,854.79; H. Meier, Olds, Alta., \$8,167.66; Midland & Pacific Grain Co. Ltd., Calgary, Alta., \$61,881.20; Milton Milling Company, Ltd., Milton, Ont., \$22,514; Montalbetti Bros., Bluffton, Alta., \$11,699.69; Morrow's Feed & Farm Supply, Mission, B.C., \$6,854.58; Nanaimo & District Co-operative Egg & Feed Association, Nanaimo, B.C., \$6,467.53; National Grain Company Limited, Winnipeg, Man., \$146,333.34; New Hamburg Mills Ltd., New Hamburg, Ont., \$6,727.05; North-Eastern Flour Mills Limited, Beausejour, Man., \$6,191.31; North West Mill & Feed Co., Edmonton, Alta., \$8,870.47; Ogilvie Flour Mills Co. Limited, Toronto, Ont., \$284,431.50; Ottawa Valley Grain Products Limited, Renfrew, Ont., \$45,600.20; Parrish & Heimbecker Limited, Toronto, Ont., \$913,434.37; N. M. Patterson & Company Limited, Winnipeg, Man., \$10,530.09; J. A. Peer & Son, Toronto, Ont., \$12,081.40; Penhold Seed & Feed Mill, Penhold, Alta., \$14,149.56; Peterborough District Co-operative Services, Peterborough, Ont., \$92,316.17; H. J. Pidgeon, Innisfail, Alta., \$14,536.87; Pioneer Grain Company Limited, Winnipeg, Man., \$72,343.41; Plett Bros., Giroux, Man., \$5,116.10; Ponoka Feed Mill, Ponoka, Alta., \$8,841.87; R. C. Pratt, Toronto, Ont., \$111,420.79; Purity Flour Mills, Limited, Montreal, Que., \$245,468.06; Quaker Oats Company of Canada, Limited, Peterborough, Ont., \$321,605.17; Quebec Stores, Reg'd, Quebec, Que., \$46,700.43; Ralston Purina Company, Ltd., Woodstock, Ont., \$130,464.82; Red River Grain Company, Limited, Winnipeg, Man., \$77,720.18; Reesors Marmill, Limited, Markham, Ont., \$22,661.33; J. P. Reidiger & Sons, Morden, Man., \$7,829.61; P. B. Reimer & Sons Ltd., Steinbach, Man., \$8,860.76; Reliance Grain Co. Ltd., Winnipeg, Man., \$44,389.36; J. B. Renaud & Cie., Inc., Riviere du Loup, Que., \$25,925.96; James Richardson & Sons, Limited, Toronto, Ont., \$582,231.42; Robertson's Seed & Feed, Edmonton, Alta., \$7,977.06; Robin Hood Flour Mills Limited, Montreal, Que., \$101,236.53; Roe Farms Milling Company, Atwood, Ont., \$27,868.83; W. S. Rogers & Co. Ltd., Fort Langley, B.C., \$22,430.43; Lloyd S. Rourke, Ottawa, Ont., \$68,990.48; Rowsell Flour & Feed, Edmonton, Alta., \$13,950.07; J. Theo. Roy, Montreal, Que., \$239,886.02; Saint John Milling Co., Ltd., Saint John, N.B., \$109,072.51; Saint Lawrence Flour Mills Co., Limited, Montreal, Que., \$180,121.62; Salmon Arm Farmers Exchange, Salmon Arm, B.C., \$5,266.37; Saskatchewan Pool Elevators Limited, Regina, Sask., \$384,296.98; Scott & Peden Ltd., Victoria, B.C., \$10,207; Hugh M. Scott & Co., Montreal, Que., \$14,793.82; Scottish Co-op. Wholesale Society, Winnipeg, Man., \$5,018.68; Sercaton Grain Company, Toronto, Ont., \$160,665.23; Searle Grain Company, Ltd., Winnipeg, Man., \$261,334.50; I. Shaffran, Montreal, Que., \$9,147.06; Sherbrooke Milling Co., Sherbrooke, Que., \$19,303.45; Smith Brokerage Co. Ltd., Saint John, N.B., \$94,456.33; Snider Flour Milling Co. Limited, St. Jacobs, Ont., \$23,106.97; Soo Line Mills Limited, Winnipeg, Man., \$61,734.33; Soubry Grain Feed Co., St. Boniface, Man., \$9,589.83; Spruce Grove Feed Service, Spruce Grove, Alta., \$8,954.20; Steinbach Hatchery Ltd., Steinbach, Man., \$6,505.74; Stony Plain Stock Feed Co., Stony Plain, Alta., \$10,275.69; Sullivan & Kennedy, Toronto, Ont., \$30,392.13; Supreme Grain Ltd., Montreal, Que., \$158,783.35; Surrey Co-operative Association, Cloverdale, B.C., \$27,792.79; Tavistock Milling Co., Limited, Tavistock, Ont., \$30,350.19; Thomson & Wickett, Port Hope, Ont., \$23,466.12; Toronto Elevators, Limited, Toronto, Ont., \$1,022,338.90; Tougas & Tougas Limitée, Montreal, Que., \$117,421.81; Turgeon Grain & Processed Feeds, Seaforth, Ont., \$5,293.66; Elzebert Turgeon Reg'd., Montreal, Que., \$105,899.58; Tuttle, Dalphin & Elzinga, Edmonton, Alta., \$10,047.44; United Farmers Co-operative Co. Limited, Toronto, Ont., \$294,375.74; United Farmers Ltd., Haney, B.C., \$5,202.24; United Grain Growers Limited, Calgary, Alta., \$259,548.60; United Milling & Grain Co. Ltd., Vancouver, B.C., \$30,829.88; Vanstone Flour & Feed Mill, Bowmanville, Ont., \$8,400.49; Hiram Walker & Sons Grain Corporation, Limited, Walkerville, Ont., \$61,462.88; Western Grain Company, Limited, Winnipeg, Man., \$39,373.50.

Vote 710 Amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board and its Agents, the Meat Board, the Dairy Products Board and the Special Products Board for the fiscal year 1946-47			171,053 37
Expenditures	\$	171,053 37	

Vote 711 Land Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages		10,000 00	8,035 38
Travel		10,000 00	4,717 97
Supplies		10,000 00	318 70
A Lands, Works and Buildings		70,000 00	10,800 79
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 23,872 84</u>

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

A A contract amounting to \$58,126.30 was awarded to Interior Contracting Company, Limited for the construction of irrigation projects near Chase and Kamloops, B.C. Payments during the year amounted to \$10,800.79.

Vote 712 Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council.....			\$ 200,000 00
Expenditures			nil

Vote 713 Protection and Reclamation of Maritime Dykelands under such terms and conditions as may be approved by the Governor in Council.....			100,000 00
Expenditures	\$	45,979 65	

During recent years, dykes and aboiteaux protecting land in the Provinces of Nova Scotia and New Brunswick suffered serious damage and in some cases were destroyed by extraordinarily high tides. As a measure designed to prevent loss of crop on this land, P.C. 4549 dated November 12, 1947, authorized the Minister of Agriculture to enter into agreements with the Governments of Nova Scotia and New Brunswick for the repair and reconstruction of dams and aboiteaux, the agreements to provide: (a) on submission of verified accounts, the Dominion to pay one-third of the cost provided the liability does not exceed \$60,000 to the Province of Nova Scotia and \$40,000 to the Province of New Brunswick; (b) the provinces do not require the owners of the land to pay more than one-third of the cost.

Payments were made as follows: Nova Scotia, \$25,250.25; New Brunswick, \$20,729.40.

Vote 714 For assistance in construction of potato warehouses under regulations to be approved by the Governor in Council.....			\$ 100,000 00
Expenditures			nil

No claims were received during the current fiscal year.

Vote 716	To provide for a Grant to the Federated Women's Institutes of Canada.....	2,000 00
	Expenditures	<u>2,000 00</u>

DEMobilIZATION AND RECONVERSION

Vote 485 Agricultural Prices Support Act, 1944 (Formerly the Agricultural Food Board)

	Estimates	Allotments	Expenditures
Board Administration—			
Temporary Assistance	18,075 00	18,075 00	12,111 48
Other Pay-list Items	1,325 00	1,325 00	85 41
Printing and Stationery	500 00	500 00	499 05
Telephones and Telegrams.....	500 00	500 00	9 46
Travelling Expenses	10,000 00	9,820 85	2,239 87
Miscellaneous	100 00	279 15	181 15
A Subsidy on Milk for Butter, for Fluid Milk, for Cheese and for Concentration Purposes, including undischarged com- mitments of previous years	2,000,000 00	2,000,000 00	1,861,049 83
	<u>\$2,030,500 00</u>	<u>\$2,030,500 00</u>	<u>\$1,876,176 25</u>

The Agricultural Food Board was dissolved on March 31, 1947 and this vote was provided to complete the payment of subsidies and administrative expenses in this connection.

As at March 31, 1948, there were 6 temporary salaried employees being paid from this vote.

A P.C. 2150, dated May 30, 1946, authorized the payment of subsidies as follows:

- 10 cents per pound on butterfat used in the manufacture of creamery butter during the period May 1, 1946 to April 30, 1947.
- 55 cents per hundred pounds on milk used for fluid milk consumption during the period May 1 to September 30, 1946, provided that in areas where 35 cents is considered adequate, the subsidy shall be limited to that amount.
- 23 cents per hundred pounds on milk used for concentration purposes and the production of milk sugar (lactose), between May 1 and September 30, 1946.
- 30 cents per hundred pounds on milk used in the manufacture of cheddar cheese between May 1, 1946 and April 30, 1947.

Payments were made to butter and cheese factories for subsidies paid to producers during April and to milk distributors, butter and cheese factories and manufacturers of concentrated milk for undischarged commitments of previous years.

The following is a statement of expenditures from inception of the policy:

	1947-48	Total to date
Nova Scotia	50,643 82	4,307,973 42
Prince Edward Island	14,846 67	1,524,586 22
New Brunswick	36,561 40	3,450,974 88
Quebec	554,615 92	42,614,561 50
Ontario	664,869 72	55,100,632 03
Manitoba	149,190 62	11,444,650 04
Saskatchewan	174,663 40	13,914,092 51
Alberta	185,697 25	13,322,061 95
British Columbia	29,961 03	6,162,137 58
		<u>151,841,670 13</u>
Refunds credited to Previous Years' War and Demobilization Expenditures .		25,463 66
	<u>\$ 1,861,049 83</u>	<u>\$151,816,206 47</u>

Refunds of subsidy for the year for dairy products exported, used industrially or in ships' stores, amounted to \$576.83 and were credited to this allotment.

Vote 486 Agricultural Supplies Board—Completion of War Functions, including commitments of previous years—Agricultural Supplies Board Administration

	Estimates	Allotments	Expenditures
Board Administration—			
Temporary Assistance.....	21,452 00	21,452 00	5,577 99
Other Pay-list Items.....	748 00	748 00	38 31
Printing and Stationery.....	2,000 00	2,000 00	1,729 23
Telephones and Telegrams	1,500 00	1,500 00	252 58
Travelling Expenses.....	15,000 00	7,000 00	996 79
Miscellaneous	2,000 00	2,000 00	757 67
A Nova Scotia Apple Agreement		8,000 00	7,357 65
	<u>\$ 42,700 00</u>	<u>\$ 42,700 00</u>	<u>\$ 16,710 22</u>

As at March 31, 1948, there were 3 temporary salaried employees being paid from this vote.

A This payment, representing the balance due on the 1946 crop, was made to the Nova Scotia Apple Marketing Board.

Vote 487 Agricultural Supplies Board—Completion of War Functions, including commitments of previous years—Programmes to encourage the production of Essential Supplies

	Estimates	Allotments	Expenditures
Publishing Special Pamphlets	2,500 00	2,500 00	
A Inspection of Eggs	49,750 00	49,750 00	36,007 83
Advertising and Publicity	50,000 00	50,000 00	7,161 59
	<u>\$ 102,250 00</u>	<u>\$ 102,250 00</u>	<u>\$ 43,169 42</u>

As at March 31, 1948, there were 14 temporary salaried employees being paid from this vote.

A Total salaries paid amounted to \$27,905.77; travelling expenses, \$7,220.80; sundry expenses, \$881.26.

Vote 488 (and Vote 664, Further Supplementary Estimates) Agricultural Supplies Board—Completion of War Functions, including commitments of previous years—Feeds Administrator, including Freight Assistance on Western Feed Grains

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance.....	24,805 00	24,805 00	15,620 96
Other Pay-list Items.....	195 00	195 00	68 34
Printing and Stationery.....	3,000 00	3,000 00	2,885 73
Telephones and Telegrams.....	4,500 00	4,500 00	3,891 99
Travelling Expenses.....	3,000 00	3,000 00	632 43
Miscellaneous	1,375 00	1,375 00	381 64
A Freight Assistance on Western Feed Grains	20,050,000 00	20,120,000 00	20,091,485 77
B Subsidy on Wheat used as Feed for Live Stock	4,000,000 00	4,430,000 00	4,420,712 72
C Reserve Stocks of Feed Grains.....	1,000,000 00	500,000 00	434,086 05
	<u>\$ 25,086,875 00</u>	<u>\$ 25,086,875 00</u>	<u>\$ 24,969,765 63</u>

As at March 31, 1948, there were 4 temporary salaried employees being paid from this vote.

A *Freight Assistance on Western Feed Grains.* This policy, approved by P.C. 7523, dated September 25, 1941, as amended by P.C. 8067, dated October 20, 1941, P.C. 8396 dated October 28, 1941, and P.C. 4781, dated June 5, 1942, provides for payment of freight assistance at specified rates on Western feed grains shipped to Eastern Canada and British Columbia as feed for live stock and poultry. The object is that feeders of live stock and poultry will receive the full benefit of the subsidy in prices paid for feeds. Payments are made to wholesale and retail grain dealers and to feeders.

Payments of \$5,000 or over were made to the following: Agro Co. of Canada, Montreal, Que., \$76,176.19; Alberta Wheat Pool, Vancouver, B.C., \$158,398.16; Almonte Flour Mills Co., Almonte, Ont., \$28,058.67; Atlas Grain Company, Montreal, Que., \$42,737.97; Aurora Flour & Feed Mills, Aurora, Ont., \$15,402.89; Tancrede Avard Ltee, Quebec, Que., \$82,503.97; H. D. Barnett & Co., Montreal, Que., \$321,313; Barrie Flour Mills, Barrie, Ont., \$18,446.69; Begin & Frere, Quebec, Que., \$23,761.49; Noel Begin, Inc., Levis, Que., \$50,073.87; H. & S. Belanger, Quebec, Que., \$139,111.81; Blatchford Feeds Ltd., Toronto, Ont., \$43,274.06; Eugene Bois, Quebec, Que., \$21,447.54; Boyd's Milling & Grain Co., Chilliwack, B.C., \$21,685.14; Brackman-Ker Milling Co. Ltd., New Westminster, B.C., \$392,153.16; Buckenfield's Ltd., Vancouver, B.C., \$625,749.56; J. A. Burgess & Sons, Ltd., Chilliwack, B.C., \$20,446.14; R. Burns & Company, Toronto, Ont., \$91,750.92; P. G. Bussiere & Cie., Quebec, Que., \$52,826.47.

Caledonia Milling Company, Caledonia, Ont., \$13,314.95; Campbell & McNab, Douglas, Ont., \$14,942.73; Canada Packers Ltd., Toronto, Ont., \$5,170.85; Canada West Grain Co. Ltd., Winnipeg, Man., \$16,047.24; Canadian Grain Products Ltd., Toronto, Ont., \$18,205.52; Cannington Flour & Feed Mills, Cannington, Ont., \$8,275.15; Cargill Mill, Cargill, Ont., \$5,319.80; E. W. Caron, Montreal, Que., \$229,797.14; S. J. Cherry & Sons Ltd., Preston, Ont., \$14,652.17; Coatsworth & Cooper Ltd., Toronto, Ont., \$683,630.33; Columbia Grain Milling Co., Vancouver, B.C., \$22,260.78; Co-operative Federee de Quebec, Montreal, Que., \$611,271.09; La Co-operative du Madawaska Ltée, Edmundston, N.B., \$31,180.44; Copeland Flour Mills Co., Ltd., Midland, Ont., \$73,951.68; J. G. Crawford, Montreal, Que., \$58,916.23.

Delta Flour Mills, Ltd., Vancouver, B.C., \$7,828.64; H. Desrosiers & Fils, Montreal, Que., \$125,465.65; Dewart Milling Co., Peterborough, Ont., \$52,025.86; Drolet, Inc., Quebec, Que., \$23,879.60; Drolet & Larochelle, Quebec, Que., \$5,449.91; Dundas Milling Co., Dundas, Ont., \$7,225.59; Duntroon Elevator, Duntroon, Ont., \$6,261.21; S. A. Early Company, Saskatoon, Sask., \$5,242.93; Ellison Milling & Elevator Co. Ltd., Lethbridge, Alta., \$18,984.46; Frenette & Fils, Quebec, Que., \$8,822.53; Genest, Nadeau, Ltée, Sherbrooke, Que., \$48,217.41; Paul Gervais & Frere, Montreal, Que., \$133,436.97; Godbout & Fortin, Quebec, Que., \$46,763.74; Great Star Flour Mills, Limited, St. Mary's, Ont., \$43,120.47; Vernon C. Green, Toronto, Ont., \$61,752.91; Griggs Flour Mill, Dunnville, Ont., \$25,207.21; Growers Supply Co. Ltd., Kelowna, B.C., \$12,271.28; Aime Guertin, Ltée, Montreal, Que., \$17,052.93.

Frank B. Ham & Co., Toronto, Ont., \$46,177.98; Hawken Milling Co., Wallaceburg, Ont., \$9,658.07; Hayhoe Bros., Pine Grove, Ont., \$12,985.87; Geo. Hogg & Sons, Ltd., Thamesford, Ont., \$13,861.25; N. D. Hogg and Company, Toronto, Ont., \$3,683.64; W. L. Hogg Corp., Montreal, Que., \$26,223.95; Howson & Howson, Wingham, Ont., \$19,960.67; Hunt Milling Corp. Ltd., London, Ont., \$8,586.45; R. L. Huot & Compagnie, Montreal, Que., \$73,690.70; International Grain Company, Toronto, Ont., \$50,095.12; Inter-Ocean Grain Company, Winnipeg, Man., \$27,825.61; Inter-Provincial Grain Company, Ottawa, Ont., \$24,795.72; John Jervis Grain Co., Toronto, Ont., \$91,338.32; King Milling Co., Sarnia, Ont., \$27,294.12; Wm. Knechtel & Son, Walkerton, Ont., \$72,671.82.

Lachance & Morel Ltée, Quebec, Que., \$35,463.31; Lake of the Woods Milling Company, Ltd., Montreal, Que., \$676,553.30; Lakeside Milling Company Ltd., Toronto, Ont., \$44,158.42; Larochelle & Fils Enr's, Quebec, Que., \$7,129.54; Leblanc & Lafrance, Montreal, Que., \$429,562.64; G. Arthur Lemay, Quebec, Que., \$15,332.67; J. O. Levesque, Bedford, Que., \$22,418.51; Longworth Milling Co. Limited, Toronto, Ont., \$59,262.15.

Fred Mahon, Quebec, Que., \$11,549.62; Maple Leaf Milling Co. Limited, Toronto, Ont., \$1,182,135.16; Maritime Co-operative Services, Ltd., Moncton, N.B., \$186,039.67; Alfred Marquette & Fils, St. Rosalie, Que., \$6,462.21; McCabe Grain Company Limited, Winnipeg, Man., \$124,932.64; McCarthy Milling Company Limited, Streetsville, Ont., \$58,634.11; McClean Grain Limited, Chatham, Ont., \$12,879; McDonald & Robb Limited, Valleyfield, Que., \$56,035.40; W. McDonald & Son, Montreal, Que., \$13,576.19; McLellan & McCarter Ltd., Vancouver, B.C., \$48,376.11; Geo. T. Mickle & Sons, Ridgetown, Ont., \$9,361.36; Midland Pacific Terminal Ltd., Vancouver, B.C., \$29,697.29; Milton Milling Company, Ltd., Milton, Ont., \$27,485.30; Morrow's Feed & Farm Supply, Mission, B.C., \$15,079.41.

Nanaimo & District Co-Operative Egg & Feed Association, Nanaimo, B.C., \$15,581.10; National Grain Company Limited, Winnipeg, Man., \$47,176.34; New Hamburg Mills Ltd., New Hamburg, Ont., \$12,070.65; North-Eastern Flour Mills Limited, Beauséjour, Man., \$7,397.92; Ogilvie Flour Mills Co. Limited, Toronto, Ont., \$850,106.65; Ottawa Valley Grain Products Limited, Renfrew, Ont., \$47,641.52; Otter District Farmers' Institute, Coghlan, B.C., \$5,386.02.

Pacific Elevators Ltd., Vancouver, B.C., \$8,684.17; Parrish & Heimbecker Limited, Toronto, Ont., \$1,111,265.55; J. A. Peer & Son, Toronto, Ont., \$17,438.63; Peterborough District Co-operative Services, Peterborough, Ont., \$99,893.32; Phenix Milling Company, Limited, Galt, Ont., \$19,035.75; R. C. Pratt, Toronto, Ont., \$123,693.48; Purity Flour Mills, Limited, Montreal, Que., \$739,248.84; Quaker Oats Company of Canada, Limited, Peterborough, Ont., \$650,457.37; Quebec Stores, Reg'd., Quebec, Que., \$78,632.64.

Rakton Purina Company, Ltd., Woodstock, Ont., \$222,550.35; Red River Grain Company, Limited, Winnipeg, Man., \$103,728.92; Reesors Marmill, Limited, Markham, Ont., \$30,074.96; Reid Milling Company, Streetsville, Ont., \$8,463.37; J. B. Renaud & Cie., Inc., Rivière du Loup, Que., \$70,044.69; Renown Mills Limited, Calgary, Alta., \$11,629.50; James Richardson & Sons, Limited, Toronto, Ont., \$843,815.96; Robin Hood Flour Mills Limited, Montreal, Que., \$836,509.77; Roe Farms Milling Company, Atwood, Ont., \$54,219.66; W. S. Rogers & Co. Ltd., Fort Langley, B.C., \$45,965.46; Lloyd S. Rourke, Ottawa, Ont., \$89,038.49; J. Theo Roy, Montreal, Que., \$220,713.93.

Saint John Milling Co. Ltd., Saint John, N.B., \$280,058.60; Saint Lawrence Flour Mills Co., Limited, Montreal, Que., \$430,203.32; Salmon Arm Farmers Exchange, Salmon Arm, B.C., \$10,060.56; Scott and Peden Limited, Victoria, B.C., \$33,328.37; Hugh M. Scott & Co., Montreal, Que., \$11,698.93; Sreaton Grain Company, Toronto, Ont., \$182,202.70; Searle Grain Company, Ltd., Winnipeg, Man., \$147,844.83; I. Shaffran,

Montreal, Que., \$15,014.08; Sherbrooke Milling Co., Sherbrooke, Que., \$25,639.59; Smith Brokerage Co. Ltd., Saint John, N.B., \$313,701.28; Snider Flour Milling Co. Limited, St. Jacobs, Ont., \$34,297.75; Soo Line Mills Limited, Winnipeg, Man., \$57,704.13; H. K. Starnes & Co., Montreal, Que., \$5,104.84; Strathroy Flour Mills, Strathroy, Ont., \$10,337.50; Sullivan & Kennedy, Toronto, Ont., \$48,971.61; Supreme Grain Ltd., Montreal, Que., \$170,189.39; Surrey Co-operative Association, Cloverdale, B.C., \$94,668.10; Swift Canadian Co., Limited, Toronto, Ont., \$9,295.89.

Tavistock Milling Co., Limited, Tavistock, Ont., \$52,159.36; T. H. Taylor Co. Limited, Chatham, Ont., \$29,807.85; Thomson & Wickett, Port Hope, Ont., \$23,157.87; Toronto Elevators, Limited, Toronto, Ont., \$1,745,564.47; Tougas & Tougas Limitée, Montreal, Que., \$217,497.51; Trans-Canada Grain Ltd., Vancouver, B.C., \$10,916.78; Treleven Milling Co. Limited, Lucknow, Ont., \$18,605.42; Turgeon Grain & Processed Feeds, Seaforth, Ont., \$20,662.94; Elzebert Turgeon Reg'd., Montreal, Que., \$185,320.31.

United Farmers Co-operative Co. Limited, Toronto, Ont., \$388,198.99; United Farmers Ltd., Haney, B.C., \$23,997.25; United Grain Growers Ltd., Edmonton, Alta., \$54,445.36; United Milling & Grain Co. Ltd., Vancouver, B.C., \$99,591.69; Vanstone Flour & Feed Mill, Bowmanville, Ont., \$8,396.13; Hiram Walker & Sons Grain Corporation, Limited, Walkerville, Ont., \$98,502.71.

The following is a statement of expenditures since inception of the policy:

	1947-48	Total to date
Eastern Canada	17,918,675 69	93,607,411 43
British Columbia	2,172,810 08	10,613,570 76
		104,220,982 19
Refunds credited to Previous Years' War and Demobilization Expenditures..		22,551 56
	\$ 20,091,485 77	\$104,198,430 63

B Subsidy on Wheat used as Feed for Live Stock. In order to maintain the cost of Western wheat for the feeding of live stock and poultry at a level reasonably related to the maximum prices allowable for animal products and conducive to an increase in their production, P.C. 8175 of September 11, 1942, authorized the payment of 8 cents per bushel on Western wheat purchased on or after August 1, 1942, from a dealer licensed by the Canadian Wheat Board, or from a producer of Western wheat, for use exclusively as feed for live stock and poultry. P.C. 8735 dated November 11, 1943, authorized the increase of this payment to 25 cents per bushel. Payments are made to wholesale and retail feed dealers and to feeders of live stock. The policy terminated October 21, 1947.

Payments of \$5,000 or over were made to the following: Agro Co. of Canada, Montreal, Que., \$5,385.05; Alberta Pacific Grain Co., Calgary, Alta., \$15,504.17; Alberta Wheat Pool, Calgary, Alta., \$93,566.50; Atlas Grain Company, Montreal, Que., \$7,664.42; Tancrede Avard Ltée., Quebec, Que., \$14,467.81; H. D. Barnett & Co., Montreal, Que., \$15,303.59; Begin & Frere, Quebec, Que., \$5,649.72; H. & S. Belanger, Quebec, Que., \$37,058.32; Blatchford Feeds Ltd., Toronto, Ont., \$15,816.28; Boyd's Milling & Grain Co., Chilliwack, B.C., \$5,510.65; Brackman-Ker Milling Co. Ltd., New Westminster, B.C., \$130,911.37; Buckerfield's Ltd., Vancouver, B.C., \$186,174.62; J. A. Burgess & Sons, Ltd., Chilliwack, B.C., \$6,070.98; R. Burns & Company, Toronto, Ont., \$27,054.11; P. G. Bussiere & Cie., Quebec, Que., \$9,206.98; E. W. Caron, Montreal, Que., \$62,426.12; Coatsworth & Cooper Ltd., Toronto, Ont., \$161,324.29; Columbia Grain Milling Co., Vancouver, B.C., \$10,413.64; Co-operative Federee de Quebec, Montreal, Que., \$178,858.85; Copeland Flour Mills Co. Ltd., Midland, Ont., \$15,806.73; J. G. Crawford, Montreal, Que., \$10,691.68; H. Desrosiers & Fils, Montreal, Que., \$19,884.78; Dewart Milling Co., Peterborough, Ont., \$8,816.16; Genest, Nadeau, Ltée., Sherbrooke, Que., \$7,122.28; Paul Gervais & Frere, Montreal, Que., \$32,047.93; Godbout & Fortin, Quebec, Que., \$9,557.74; Vernon C. Green, Toronto, Ont., \$13,875; Frank B. Ham & Co., Toronto, Ont., \$58,874.61; W. L. Hogg Corp., Montreal, Que., \$5,798.13; R. L. Huot & Compagnie, Montreal, Que., \$15,338.46; International Grain Company, Toronto, Ont., \$7,474.92; Inter-Ocean Grain Company, Winnipeg, Man., \$9,778.16; John Jervis Grain Co., Toronto, Ont., \$15,208.33; Wm. Knechtel & Son, Walkerton, Ont., \$25,390.85; Lachance & Morel Ltée., Quebec, Que., \$7,150.60; Lake of the Woods Milling Company, Ltd., Montreal, Que., \$32,482.87; Leblanc & Lafrance, Montreal, Que., \$98,643.21; Longworth Milling Co. Limited, Toronto, Ont., \$18,038.11; Maple Leaf Milling Co. Limited, Toronto, Ont., \$159,108.95; Maritime Co-operative Services, Ltd., Moncton, N.B., \$33,193.26; McCabe Grain Company Limited, Winnipeg, Man., \$44,622.88; McCarthy Milling Company Limited, Streetsville, Ont., \$11,417.59; McDonald & Robb Limited, Valleyfield, Que., \$8,073.74; McEACHERN Milling Co., Wetaskiwin, Alta., \$7,067.20; McLellan & McCarter Ltd., Vancouver, B.C., \$13,827.14; Midland & Pacific Grain Corp., Calgary, Alta., \$8,897.36; Midland Pacific Terminal Ltd., Vancouver, B.C., \$15,131.24; Milton Milling Company, Ltd., Milton, Ont., \$8,211.01; National Grain Company Limited, Winnipeg, Man., \$6,794.45; Ogilvie Flour Mills Co. Limited, Toronto, Ont., \$119,809.97; Ottawa Valley Grain Products Limited, Renfrew, Ont., \$10,050.32; Parrish & Heimbecker Limited, Toronto, Ont., \$392,912.64; Peterborough District Co-operative Services, Peterborough, Ont., \$13,837.08; Pioneer Grain Company Limited, Winnipeg, Man., \$5,773.56; R. C. Pratt, Toronto, Ont., \$20,477.45; Purity Flour Mills, Limited, Montreal, Que., \$62,810.26; Quaker Oats Company of Canada Limited, Peterborough, Ont., \$64,461.97; Quebec Stores, Reg'd. Quebec, Que., \$12,183.59; Ralston Purina Company, Ltd., Woodstock, Ont., \$130,292.54; Red River Grain Company, Limited, Winnipeg, Man., \$14,310.56; Reesors Marmill, Limited, Markham, Ont., \$8,320.60; J. B. Renaud & Cie., Inc., Riviere du Loup, Que., \$12,455; James Richardson & Sons, Limited, Toronto, Ont., \$182,817.16; Robin Hood Flour Mills Limited, Montreal, Que., \$41,084.96; Roe Farms Milling Company,

Atwood, Ont., \$20,046.66; W. S. Rogers & Co. Ltd., Fort Langley, B.C., \$16,576.50; Lloyd S. Rourke, Ottawa, Ont., \$19,205.50; J. Theo. Roy, Montreal, Que., \$30,574.31; Saint John Milling Co., Ltd., Saint John, N.B., \$30,479.03; Saint Lawrence Flour Mills Co., Limited, Montreal, Que., \$44,102.48; Saskatchewan Pool Elevators Limited, Regina, Sask., \$18,001.11; Scott and Peden Ltd., Victoria, B.C., \$9,683.83; Screenshot Grain Company, Toronto, Ont., \$51,104.76; Searle Grain Company, Ltd., Winnipeg, Man., \$62,894.59; Smith Brokerage Co. Ltd., Saint John, N.B., \$41,095.72; Sullivan & Kennedy, Toronto, Ont., \$15,467.15; Supreme Grain Ltd., Montreal, Que., \$32,907.91; Surrey Co-operative Assoc., Cloverdale, B.C., \$26,112; Tavistock Milling Co., Limited, Tavistock, Ont., \$8,881.26; Toronto Elevators, Limited, Toronto, Ont., \$562,966.31; Tougas & Tougas Limitée, Montreal, Que., \$50,780.12; Trans-Canada Grain Ltd., Vancouver, B.C., \$5,902.77; Elzebert Turgeon Reg'd., Montreal, Que., \$27,072.46; United Farmers Co-operative Co. Limited, Toronto, Ont., \$96,640.70; United Farmers Ltd., Haney, B.C., \$12,283.60; United Grain Growers Ltd., Edmonton, Alta., \$15,074.12; United Milling & Grain Co. Ltd., Vancouver, B.C., \$31,854.86; Hiram Walker & Sons Grain Corporation, Limited, Walkerville, Ont., \$36,158.46.

The following is a statement of expenditures since inception of the policy:

	1947-48	Total to date
Eastern Canada	3,403,537 82	23,867,764 56
Prairie Provinces	366,931 94	3,467,671 18
British Columbia	650,242 96	4,231,480 59
		31,566,916 33
Refunds credited to Previous Years' War and Demobilization Expenditures		12,642 88
	<u>\$ 4,420,712 72</u>	<u>\$ 31,554,273 45</u>

C *Reserve Stocks of Feed Grains.* P.C. 1/6567, dated August 18, 1943, as amended by P.C. 3/2200, dated March 28, 1944, and P.C. 1/6000, dated August 1, 1944, provide for the payments of costs in excess of ordinary costs in moving western wheat, oats and barley to reserve stock storage locations in Eastern Canada and storage costs of same as authorized by the Feeds Administrator, in order that these grains may be available for distribution as feed for live stock and poultry during periods when transportation facilities are limited.

P.C. 16/6173 dated September 21, 1945 and P.C. 6/6761 dated November 1, 1945 provide that terminal elevators located in the city of Vancouver and Canadian Government elevators located in Edmonton, Calgary, Saskatoon and Moose Jaw, be included, as points where grain may be stored. Payments were made to grain dealers in Western and Eastern Canada.

P.C. 36 dated January 3, 1947, authorized the payment of additional freight charges on shipments of feed wheat from Western Saskatchewan and Alberta which ordinarily would be shipped into British Columbia, but which were diverted to Eastern Canada to meet shortage of feed for live stock. Payments were made to the Canadian Wheat Board.

Payments of \$5,000 or over were made to the following: Canadian Consolidated Grain Co., Winnipeg, Man., \$21,762.83; Canadian Wheat Board, Winnipeg, Man., \$327,024.60; Federal Grain Company Ltd., Winnipeg, Man., \$11,165.19; McCabe Grain Co. Ltd., Winnipeg, Man., \$17,476.61; Midland & Pacific Grain Corp., Ltd., Calgary, Alta., \$7,829.29; Ralston Purina Company Ltd., Woodstock, Ont., \$5,859.33; Searle Grain Company Ltd., Winnipeg, Man., \$25,517.16.

Expenditures to date amount to \$3,919,872.02.

Vote 489 Agricultural Supplies Board—Completion of War Functions, including commitments of previous years—Fertilizers and Pesticides Administrator, including subsidies on Lime for Soil Amendment Purposes and on Fertilizers and bulk purchasing of Fertilizer Chemicals

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance	9,588 00	9,588 00	3,176 11
Other Pay-list Items	412 00	412 00	17 64
Printing and Stationery	3,000 00	3,000 00	2,990 44
Telephones and Telegrams	500 00	500 00	122 16
Travelling Expenses	4,000 00	4,000 00	977 40
Miscellaneous	800 00	800 00	1 15
A Lime for Soil Amendment Purposes	350,000 00	350,000 00	315,731 88
B Subsidy on Fertilizers and Bulk Purchasing of Fertilizer Chemicals	600,000 00	600,000 00	281,293 37
	<u>\$ 968,300 00</u>	<u>\$ 968,300 00</u>	<u>\$ 604,310 15</u>

As at March 31, 1948, there was 1 temporary salaried employee being paid from this vote.

A To encourage the production of clover, alfalfa and other leguminous crops which constitute the principal sources of home grown proteins and which cannot be grown in acid soil, P.C. 2083 dated May 29, 1947, authorized the Minister of Agriculture to pay to the Provincial governments of the five Eastern Provinces and to British Columbia, a subsidy not exceeding 75 cents per ton on lime produced, together with a further subsidy of 75 cents per ton on lime distributed for soil amendment purposes.

The following is a statement of net payments to provinces since inception of the policy.

	1947-48	Total to date
Nova Scotia	53,979 08	212,707 84
Prince Edward Island	18,654 91	89,637 56
New Brunswick	69,548 30	295,242 53
Quebec	156,990 33	727,747 34
Ontario	3,581 41	19,290 39
British Columbia	12,977 85	25,396 87
	<u>\$ 315,731 88</u>	<u>\$1,370,022 53</u>

B P.C. 2084 dated May 29, 1947, authorized the Minister to pay subsidies and freight assistance on fertilizer chemicals and to purchase fertilizer chemicals from foreign governments as required.

Payments of \$5,000 or over were made to the following: Canada Packers Limited, Toronto, Ont., \$34,469.32; Canadian Commercial Corporation, Ottawa, Ont., \$92,127.90; Canadian Industries Limited, Montreal, Que., \$18,641.84; Colonial Fertilizer Company Limited, Windsor, N.S., \$51,776.11; International Fertilizers Limited, Quebec, Que., \$9,871.72; Island Fertilizer Company Limited, Charlottetown, P.E.I., \$11,296.82; Maritime Co-operative Services Limited, Moncton, N.B., \$10,068.74; P.E.I. Potato Growers' Association, Charlottetown, P.E.I., \$6,830.64; F. W. Pirie Company Limited, Grand Falls, N.B., \$12,240.53; The Summers Fertilizer Company Inc., St. Stephen, N.B., \$12,017.02; Summerside Fertilizer Company Ltd., Summerside, P.E.I., \$11,871.76; United Farmers Co-operative Co. Limited, Toronto, Ont., \$6,614.59.

Vote 490 Agricultural Supplies Board—Completion of War Functions, including commitments of previous years—Seeds Administrator

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance.....	4,854 00	4,854 00	3,733 29
Other Pay-list Items.....	146 00	146 00	14 04
Printing and Stationery.....	600 00	600 00	382 09
Telephones and Telegrams.....	1,000 00	1,000 00	287 05
Travelling Expenses.....	2,000 00	2,000 00	1,050 41
Miscellaneous	400 00	400 00	45 09
A Seed Programmes, including undischarged commitments of previous years	196,000 00	196,000 00	1,288 86
	<u>\$ 205,000 00</u>	<u>\$ 205,000 00</u>	<u>\$ 6,800 83</u>

As at March 31, 1948, there was 1 temporary salaried employee being paid from this vote.

A Due to a depletion of reserves of seed of several of the principal food crops, P.C. 2/9151 dated December 6, 1944, authorized the Minister to arrange for the production and purchase of adequate seed supplies to meet Canadian requirements, such seed to be available for purchase by the seed trade of Canada. Revenue from sales amounting to \$2,426.61 was credited to this allotment and \$106,255.62 to Previous Year's War and Demobilization Expenditures.

Vote 491 (and Vote 903, Further Supplementary Estimates)		Dairy Products Board		
		Estimates	Allotments	Expenditures
Administration—				
Temporary Assistance.....	9,198 00	9,198 00	8,332 17	
Other Pay-list Items.....	280 00	280 00	70 92	
Express, Freight and Cartage.....	85 00	85 00		
Living Allowance.....	218 00	83 00		
Miscellaneous.....	225 00	225 00	169 30	
Printing and Stationery.....	500 00	500 00	241 23	
Rent.....	540 00	675 00	663 75	
Telephones, Telegrams and Postage.....	5,000 00	3,700 00	2,513 87	
Travelling Expenses.....	3,500 00	4,800 00	4,667 51	
A Expenses in connection with Imported Butter.....	25,000 00	25,000 00	22,270 55	
	<u>\$ 44,546 00</u>	<u>\$ 44,516 00</u>	<u>\$ 38,929 30</u>	

As at March 31, 1948, there were 5 temporary salaried employees being paid from this vote.

- A Expenditures consist of duty, ocean freight, storage, etc., in connection with the purchase of Australian and New Zealand butter for domestic consumption.

Vote 492 (and Vote 904, Further Supplementary Estimates) on A and B1 Grade Hog Carcasses		Meat Board, including Quality Premiums		
		Estimates	Allotments	Expenditures
Administration—				
Temporary Assistance.....	62,285 00	82,785 00	59,334 48	
Other Pay-list Items.....	503 00	503 00	254 94	
Living Allowance.....	900 00	900 00		
Miscellaneous.....	1,130 00	1,130 00	556 00	
A Printing and Stationery.....	48,000 00	33,000 00	32,584 68	
Telephones, Telegrams and Postage.....	25,000 00	14,000 00	11,759 93	
Travelling Expenses.....	20,000 00	25,500 00	19,202 22	
B Quality Premiums on A and B1 Grade Hog Carcasses.....	6,000,000 00	6,000,000 00	5,474,080 92	
	<u>\$6,157,818 00</u>	<u>\$6,157,818 00</u>	<u>\$5,597,772 27</u>	

As at March 31, 1948, there were 22 temporary salaried employees being paid from this vote.

The Canadian Pacific Railway Company was reimbursed in the amount of \$5,278.80 for the salary and living allowance of G. H. Kerr, on loan from that organization to February 29. Travelling expenses amounting to \$1,428.46 were paid to this official.

- A Payments were made to the Department of Public Printing and Stationery.

- B To encourage the production of a quality of hog suitable for export in quantities necessary to meet the requirements of the United Kingdom, P.C. 62, dated January 10, 1944, authorized the payment of a premium of \$3 per head on "A" Grade carcasses and \$2 per head on "B1" Grade carcasses. P.C. 1213 dated March 29, 1946 reduced the premium to \$2 per head on "A" Grade carcasses and \$1 per head on "B1" Grade carcasses, effective April 1, 1946. P.C. 11/3275 dated May 3, 1944, authorized the payment of an additional premium of \$1 per head on "A" Grade carcasses and 50 cents per head on "B1" Grade carcasses produced in the Province of Ontario, such additional premiums to be refunded by the Provincial Government. The above amount was paid by warrant to producers of premium hogs, the majority of which were exported.

Refunds from the Province of Ontario, credited to this allotment, were \$1,308,809.50.

The following is a statement of expenditures from inception of the policy:

	1947-48	Total to date
Maritimes.....	133,031 00	733,743 90
Quebec.....	1,156,256 57	5,919,606 84
Ontario.....	2,258,783 01	11,575,467 67
Manitoba.....	526,998 20	5,699,999 35
Saskatchewan.....	338,530 52	3,939,420 92
Alberta.....	849,836 62	8,378,828 90
British Columbia.....	210,645 00	1,252,725 00
		<u>37,499,792 58</u>
Refunds credited to Previous Years' War and Demobilization Expenditures.....		510 33
	<u>\$ 5,474,080 92</u>	<u>\$ 37,499,282 25</u>

Vote 493 Special Products Board

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance	43,161 00	45,161 00	44,580 67
Other Pay-list Items	670 00	670 00	258 59
A Miscellaneous	40,000 00	38,000 00	33,910 28
Services of Forwarding Agencies	1,000 00	1,000 00	
	<u>\$ 84,831 00</u>	<u>\$ 84,831 00</u>	<u>\$ 78,749 54</u>

This vote was provided for administrative expenses of the above Board which was established in 1941 to purchase and export any agricultural product with the exception of meat and dairy products.

As at March 31, 1948, there were 19 temporary salaried employees being paid from this vote.

A Expenditures consist of: travel expenses, \$14,080.14; telephones, telegrams and postage, \$10,095.05; sundry, \$9,735.09.

Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Finance)—Refund of certain subsidies to Canadian Cannery Limited, Hamilton, Ont...	194 50
Expenditures	<u>194 50</u>

This amount was provided to refund to the above firm a payment on account of subsidized products for which export permit was issued and subsequently cancelled.

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year.....	39,472 43	28,419 12
Previous Years—Collectable	67,924 23	74,180 03
Uncollectable	77,927 07	78,934 92
	<u>\$ 185,323 73</u>	<u>\$ 181,534 07</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Appletine Producers Ltd., \$15,960.30; Charlotte-town Fruit Inspector's Office, defalcations, \$3,787.44; Eastern Canada Potato Marketing Board, \$11,500; Saskatchewan Registered Seed Growers Limited, \$12,513.89.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[3] Loans and Advances				
(c) To Sundry Government Agencies—				
A Agricultural Prices Support Account. 23,928,958 33		2,575,685 73	25,443,290 76	1,061,353 30
B Agricultural Products Account		193,423,821 34	177,107,592 53	16,316,228 81
	<u>\$ 23,928,958 33</u>	<u>\$195,999,507 07</u>	<u>\$202,550,883 29</u>	<u>\$ 17,377,582 11</u>

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
C Drought Area—Cattle Market Service—Outstanding Warrants	24 41			24 41
C Wheat Acreage Reduction Payments—Outstanding Warrants	2,154 13	242 39		1,911 74
D Hog Premiums—Outstanding Warrants	412,345 60	293,693 00	510,794 59	629,447 19
E Outstanding Imprest Account Cheques—Agriculture	12 28		19 00	31 28
	<u>414,536 42</u>	<u>293,935 39</u>	<u>510,813 59</u>	<u>631,414 62</u>
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
F Commonwealth Bureau of Biological Control	32,839 17	98,680 72	81,533 42	15,691 97
G Prairie Farm Emergency Fund		16,803,426 03	16,803,426 03	
H Deposits for purchase of Supplies—Sundry Governments	1,671,940 31	1,928,912 21	272,750 44	15,778 54
	<u>1,704,779 48</u>	<u>18,831,018 96</u>	<u>17,157,709 89</u>	<u>31,470 41</u>
[13] Deferred Credits				
I Pay-list Deductions—Agriculture	20,272 57	121,695 71	112,074 45	10,651 31
[14] Sundry Suspense Accounts				
J Unclaimed Cheques Suspense—Agriculture	9,828 98	235 87	1,290 27	10,883 38
K UNRRA—Agriculture		3,637,778 00	3,680,120 12	42,342 12
L Department of Agriculture—Suspense	2,847 84	2,699 58	167 71	315 97
	<u>12,676 82</u>	<u>3,640,713 45</u>	<u>3,681,578 10</u>	<u>53,541 47</u>
	<u>\$ 2,152,265 29</u>	<u>\$ 22,887,363 51</u>	<u>\$ 21,462,176 03</u>	<u>\$ 727,077 81</u>

A With the coming into effect on May 15, 1947 of the Agricultural Products Act, c. 10, 1947, transactions in connection with the purchase, sale and export of agricultural products, previously under authority of the Agricultural Prices Support Act, c. 29, 1944, were placed under authority of the new Act and the debits and credits in respect of such transactions were transferred to the Agricultural Products Account on that date.

The Agricultural Prices Support Account was also credited with an amount of \$171,053.37 provided by Vote 710, Further Supplementary Estimates, to cover the net operating loss of the Agricultural Prices Support Board and its agents, the Meat Board, the Dairy Products Board and the Special Products Board for the fiscal year 1946-47.

The closing balance consists of the following payments made under authority of the Agricultural Prices Support Act: (a) \$1,000,000 to the Nova Scotia Apple Marketing Board relating to the support of the price of the 1947 apple crop; and (b) \$61,353.30, representing undischarged commitments in connection with the support of the price of the 1946 potato crop in New Brunswick and Prince Edward Island.

B This account was established in the current fiscal year to record transactions under the authority of the Agricultural Products Act, c. 10, 1947 in connection with the purchase, sale and export of agricultural products. Prior to May 15, 1947, such transactions were included in the Agricultural Prices Support Account but, with the coming into effect of the above Act on that date, the net balance was transferred hereto. Debits represent payments to Canadian suppliers while credits are receipts from the Governments or organizations for which supplies are being purchased. Vote 609, Supplementary Estimates, provides for losses and also for authority to pay amounts, in the aggregate not exceeding \$40,000,000, out of any unappropriated money in the Consolidated Revenue Fund as recoverable advances.

Securities amounting to \$28,000 are on deposit with the Minister of Finance in respect of contracts.

C Balances in these accounts represent provision, upon the completion of the relevant projects, for the redemption of outstanding warrants in connection therewith.

- D Funds have been provided for a number of years for payments to hog producers under the Hog Premium Program. Payments are made by warrants and, at the close of each fiscal year, the value of the outstanding warrants is charged against the appropriation and credited to this account to provide for their subsequent redemption.
- E At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- F This account, formerly known as Farnham House Laboratory, reflects the financial transactions of the Commonwealth Bureau of Biological Control, a scientific institution working on the biological control of harmful insects, which is supported by contributions from member countries of the British Commonwealth and is directed by the Executive Council of the Commonwealth Agricultural Bureaux. Formerly located at Farnham House Laboratory in England, the headquarters has been transferred to Canada. The Canadian contributions were charged as follows: Vote 4, \$7,575; Vote 10, \$3,500; Vote 11, \$15,000.
- G This account is credited with the levy on grain, \$6,051,899.17; refunds, \$7,977.76; and the amount transferred to meet the deficit, \$10,743,549.10. Debits represent payments made under authority of the Prairie Farm Assistance Act, c. 50, 1939—see page A-32.
- H This account is credited with advances for the purchase of supplies. Debits represent the value of such purchases. The closing balance consists of unexpended cash advanced by the Canadian Jewish Congress.
- I Deductions from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department or agency concerned. The closing balance consists of: Canada Savings Bonds, \$186.88; Civil Service Mutual Benefit Society, 24 cents; Income Tax, \$8,696.53; Retirement Fund, \$784.72; Superannuation Fund, \$982.94.
- J All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to date of issue are credited to this account pending claims therefor.
- K This account is credited with advances from the Canadian Commercial Corporation, for the purchase of supplies. Debits represent the value of such purchases and refunds of unexpended balances of certain advances. The closing balance is to be refunded to the Corporation in 1948-49.
- L Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over. Removal expenses are indicated by asterisks.

The second list for each service contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over. Removal expenses are indicated by asterisks.

ADMINISTRATION SERVICE

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Barton, G. S. H., Deputy Minister	\$15,000 00	\$ 526 48	Goold, W. D.	3,420 00	
Bouchard, J. G., Asst. Deputy Minister	8,000 00		Higginson, J. D.	3,000 00	
Taggart, J. G., Director-in- Chief, Agricultural Ser- vices	10,000 00	954 21	Hodgins, S. R. N.	5,700 00	
Allan, D. M.	5,000 00	2,545 98	James, F.	4,800 00	
Athey, H. S.	4,000 00		Leroux, J. H.	3,300 00	1,335 16
Burgess, D. L.	4,140 00		Marven, R. B. W.	3,900 00	1,837 80
Cummings, I. J.	4,200 00		McGiffin, J. S.	4,140 00	
Dunbar, D.	3,000 00	596 66	Nunnick, F. C.	4,800 00	1,429 41
			Peet, J. R.	3,240 00	
			Steele, E. F.	4,200 00	
			Trueman, H. L.	4,500 00	564 40

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Bulman, J. R.	\$ 829 25	McDonald, A. W.	783 47
Charrette, F. U.	988 95	McRorie, W. W.	1,041 65
Cummings, L.	731 27		

SCIENCE SERVICE

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, J. C. R.	\$ 3,300 00		Crawford, H. G. M.	5,400 00	920 05
Allen, C. E.	3,780 00		Davidson, T. R.	3,120 00	
Allen, W. R.	3,480 00		Davidson, W. B.	3,300 00	584 62
Anderson, H.	3,480 00	\$ 807 51	de Gryse, J. J.	5,280 00	1,187 39
Arnason, A. P.	3,900 00		Dore, W. G.	3,900 00	
Arnott, D. A.	3,120 00		Douglas, C. R.	3,300 00	
Atkinson, H. J.	3,900 00		Drayton, F. L.	4,740 00	
Ayers, G. W.	3,480 00		Dustan, A. G.	3,960 00	
Baird, A. B.	4,440 00	815 97	Dustan, G. C.	3,600 00	
Baker, A. D.	3,900 00	927 58	Duthie, R. C.	3,600 00	
Balch, R. E.	4,200 00	1,744 40	Emslie, A. R. G.	4,260 00	
Baldwin, W. F.	3,120 00		Farstad, C. H.	3,900 00	783 70
Baribeau, B.	3,420 00	1,060 17	Finlayson, L. R.	3,120 00	
Beaudoin, N.	3,420 00	973 54	Finnamore, A.	3,240 00	
Beaulieu, A. A.	3,300 00	719 58	Fitzpatrick, R. E.	3,600 00	
Berkeley, G. H.	4,200 00	645 16	Fowler, W. A.	4,080 00	691 87
Bibbey, R. O.	3,300 00	1,752 05	Frankton, C.	3,120 00	
Bier, J. E.	4,500 00	{ 808 28	Garlick, W. G. P.	3,300 00	
		{ *1,344 05	Giles, G. R.	3,900 00	
Bird, F. T.	3,300 00		Glen, R.	4,260 00	1,004 75
Bird, R. D.	3,900 00	1,608 96	Glendenning, R.	3,300 00	
Bishop, R. F.	3,480 00		Godwin, C. H.	3,420 00	727 48
Bond, E. W.	3,300 00		Gordon, W. L.	3,600 00	
Boyce, J. H. R.	3,300 00		Graham, K.	3,660 00	600 16
Boyle, J. A.	3,240 00		Gray, D. E.	3,960 00	590 70
Bradley, G. A.	3,120 00		Gray, H. E.	4,440 00	1,971 00
Broadfoot, W. C.	3,780 00	836 00	Gregson, J. D.	3,480 00	
Brooks, A. R.	3,300 00		Groh, H.	3,900 00	
Brown, A. M.	3,300 00		Groves, J. W.	3,960 00	
Brown, P. C.	3,240 00	725 89	Gwatkin, R.	4,740 00	
Brown, W. J.	4,200 00		Hagborg, W. A. F.	3,960 00	
Bruce, E. A. B.			Hall, J. A.	3,300 00	
(house, \$360)	3,120 00		Hammond, G. H.	3,300 00	843 19
Bucher, G. E.	3,300 00		Handford, R. H.	3,900 00	1,599 34
Buckell, E. R.	3,900 00	1,287 55	Hanna, W. F.	5,280 00	745 00
Buckland, D. C.	3,300 00	956 92	Harrison, K. A.	3,300 00	
Buckley, E. R. T.	3,000 00		Helson, V. A.	3,480 00	
Burnett, T.	3,300 00		Herman, F. A.	3,900 00	
Byrne, J. L.	3,960 00		Hildebrand, A. A.	3,300 00	
Callbeck, L. C.	3,120 00		Hockey, J. F. D.	3,900 00	
Cameron, J. W. M.	4,200 00		Holland, G. P.	3,300 00	819 54
Campbell, J. A.	3,300 00		Hood, E. G.	4,200 00	591 64
Cannon, F. M.	3,300 00	790 72	Hopping, G. R.	3,600 00	
Carson, R. B.	3,300 00		Howatt, L. J.	3,300 00	
Chamberlain, G. C.	3,300 00		Hudson, F. J.	3,240 00	831 79
Cherewick, W. J.	3,120 00		Hurst, R. R.	3,900 00	809 69
Conners, I. L.	3,900 00		Jacobson, L. A.	3,300 00	2,088 51
Copeland, C. F. H.	3,660 00		James, H. G.	3,300 00	
Coppell, H. C.	3,120 00	758 13	Jameson, L. B.	3,240 00	
Cormack, M. W.	3,600 00		Janson, J. T.	4,200 00	
Craigie, J. H.	6,000 00		Johns, C. K.	3,960 00	509 09

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Johnston, F. B.	3,900 00		Petch, C. E.	3,300 00	579 23
Johnston, T.	3,900 00		Peterson, L. O. T.	3,300 00	
Jones, A. H.	3,480 00		Petty, D. J.	3,000 00	1,013 53
Jones, W.	3,300 00		Peturson, B.	3,300 00	614 30
Katznelson, H.	3,780 00		Pickett, A. D.	3,960 00	
Keenan, W. N.	5,280 00	1,295 01	Plummer, P. J. G.	4,200 00	
Kemp, W. L. S.	3,240 00	517 65	Pond, D. D.	3,120 00	
King, K. M.	4,200 00	1,509 24	Popp, W.	3,300 00	
Koch, L. W.	3,960 00	1,024 06	Prebble, M. L.	4,560 00	650 41
Konst, H.	3,660 00		Pullin, J. W.	3,120 00	
Lachance, R. O.	3,300 00		Putman, W. L.	3,300 00	
Landerkin, G. B.	3,120 00		Putnam, L. G.	3,300 00	1,089 16
Lapp, W. R.	3,420 00		Racicot, H. N.	3,660 00	
Laughland, D. H.	3,120 00		Reed, L. L.	3,360 00	542 51
Layton, R. C.	3,420 00	569 61	Reeks, W. A.	3,600 00	
Ledingham, R. J.	3,120 00		Rice, C. E.	4,200 00	
Lecch, H. B. (Oct. 2)....	3,000 00		Richardson, J. K.	3,300 00	
Lejeune, R. R.	3,480 00	1,067 86	Richmond, H. A.	3,960 00	1,068 92
Lockhead, A. G.	4,800 00	677 45	Riley, C. G.	3,300 00	955 48
Lord, F. T.	3,120 00		Robinson, C. H.	4,800 00	
Machacek, J. E.	3,660 00		Ross, W. A.	4,740 00	1,092 93
Mackil, C.	3,300 00		Rouatt, J. W.	3,120 00	
MacLeod, D. J.	4,200 00	768 93	Russell, R. C.	3,300 00	
MacLeod, D. M.	3,300 00		Ryan, W. S.	3,660 00	791 36
MacLeod, H. S.	3,420 00	715 58	Sackston, W. E.	3,120 00	
MacRae, R.	3,660 00		Sallans, B. J.	3,300 00	
Maltais, J. B.	3,300 00	983 26	Salt, R. W.	3,960 00	763 74
Manson, G. F.	3,960 00	1,073 61	Sanford, G. B.	3,900 00	611 46
Marritt, J. W.	3,240 00	1,292 56	Saville, D. B. O.	3,120 00	
Marshall, J.	3,960 00		Seamans, H. L.	4,740 00	664 59
Mathers, W. G.	3,300 00		Senn, H. A.	4,260 00	
Matthewman, W. G.	3,300 00		Sheppard, R. W.	3,420 00	
Maxwell, C. W. B.	3,300 00		Shewell, G. E.	3,600 00	
Mayers, R. J. N.	3,120 00	1,174 72	Short, S. H.	3,240 00	920 28
McArthur, J. M.	3,120 00		Simmonds, P. M.	3,900 00	
McCallum, A. W.	3,900 00		Simpson, L. J. M.	3,240 00	
McDonald, H.	3,300 00	677 06	Skolko, A. J.	3,300 00	1,027 72
McDunnough, J. H. (May 5)	4,440 00		Smallman, B. N.	3,300 00	
McGuffin, W. C.	3,120 00		Smith, C. A. S.	3,240 00	
McIntosh, C. W.	4,500 00		Smith, D. S.	3,120 00	652 72
McKeen, C.	3,300 00		Smith, R. W.	3,300 00	
McLaren, H. L.	3,240 00	688 03	Smith, S. G.	3,660 00	1,186 22
McLarty, H. R.	4,200 00	762 63	Sowden, F. J.	3,120 00	
McLeod, J. H.	3,300 00	777 80	Stewart, K. E.	3,300 00	
McMahon, H. A.	3,300 00	629 48	Stimett, G. M.	3,300 00	
Mead, H. W.	3,300 00		Stultz, H. T.	3,120 00	540 47
Minshall, W. H.	3,600 00		Swales, W. E.	3,900 00	
Mitchell, C. A.	6,000 00	731 71	Therston, R. H.	3,300 00	
Monro, H. A. U.	3,300 00	797 84	Thorsteinson, A. J.	3,600 00	
Moore, H. W.	3,300 00	514 24	Timonin, M. J.	3,960 00	
Moore, T.	3,300 00		Touzeau, W. D.	3,240 00	839 34
Morgan, C. V. G.	3,120 00		Turner, R. C.	3,120 00	
Morris, R. F.	3,600 00		Twinn, C. R.	3,960 00	712 71
Moynihan, I. W.	3,300 00	*850 22	Tyner, L. E.	3,480 00	
Neatby, K. W.	8,000 00	1,327 89	Van Steenburgh, W. E. ..	4,800 00	1,186 27
Nesbitt, H. H. J.	3,600 00	631 19	Vroom, P. M.	3,240 00	
Newton, W.	4,200 00		Walker, R. V. L.	3,960 00	
Nobles, M. K.	3,300 00		Walley, G. S.	3,900 00	
Olds, H. F.	3,660 00	1,034 70	Watson, C. J.	4,440 00	
Paddon, J. C.	3,120 00		Watson, E. B.	3,900 00	
Painter, R. H.	3,900 00	3,988 94	Webber, R. G.	3,240 00	
Patterson, N. A.	3,480 00	756 14	Wellington, W. G.	3,300 00	
Peck, O.	3,600 00		White, A. H.	3,960 00	
Peppin, S. G.	3,660 00		White, R. M.	3,300 00	800 80
Perreault, J. C.	3,900 00		Whiteside, H. W.	3,240 00	905 27
			Wickware, A. B.	3,900 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Wilkes, A.	3,300 00	565 24	Woodward, J. C.	3,900 00	
Willison, R. S.	3,300 00		Woolliams, G. S.	3,300 00	
Wishart, G.	3,300 00	613 43	Wright, L. E. S.	4,200 00	
Wood, A. A.	3,120 00		Wright, N. S.	3,120 00	
Woodbridge, C. G.	3,120 00				

Other salaried employees who received travelling or removal expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adams, J. B.	\$ 714 46	Fredeen, F. J. H.	510 11	McNair, L. E.	548 85
Anderson, A. E.	647 01	Fredette, R.	1,237 74	Mellish, C. S.	654 63
Armand, J. E.	953 19	Gagnon, L. R.	975 72	Michaud, J. D.	1,422 55
Baribeau, P. J. G.	1,246 69	Gaudette, E. C.	528 69	Miles, J. R. W.	*516 77
Bate, H. K.	641 03	Gervais, J. A.	905 42	Miller, W. J.	561 54
Bewell, E. R.	892 31	Harnden, A. A.	523 21	Moore, D. L.	802 04
Bonin, E.	1,276 97	Hicks, S. D.	542 22	Neilsen, C. L.	671 56
Briault, F. A.	725 41	Hildahl, V.	517 48	Nelson, W. A.	619 00
Briggs, W.	1,083 49	Hitchon, J. L.	540 11	Nordin, V. J.	655 67
Bussineau, J. M.	683 02	Hughes, M. T.	551 77	Norton, L. E.	636 31
Cannon, H. S.	555 04	Jardine, M. L.	598 99	Paxton, V. R.	561 65
Carmody, H. G.	653 68	Keenan, H. W.	795 66	Rayner, A. W.	793 10
Carter, G.	987 10	King, G. A.	627 21	Robison, C. E.	892 25
Cass, H. D.	541 16	Laporte, S.	812 13	Scannell, J. W.	884 40
Charlebois, A.	892 46	Leard, K. E.	556 50	Stewart, W. W. A. ..	914 11
Coppel, G. E.	832 80	Lebrun, L. P.	543 54	Stogryn, R. P.	675 49
Crockard, H.	604 05	Letchurneau, R. J. ...	1,342 35	Tanguay, D.	1,330 02
Cumming, F. G.	623 79	Lewis, G. H.	520 94	Thorne, D. W.	507 61
Cuppige, E. W.	992 05	MacGillivray, D. G. ..	640 76	Waddell, D. B.	593 23
Dubois, J. P.	758 41	MacLeod, L. S.	506 69	Waldie, R. A.	565 46
Ethier, J. G.	1,290 61	MacNay, C. G.	883 55	Welsh, M. F.	1,187 00
Fenwick, S. W.	667 12	MacPhee, H. G.	549 14	White, L. T.	827 08
Fettes, J. J.	646 97	Marvin, F.	657 07	Wry, C. E.	692 65
Fiddiek, R. L.	601 11	McBay, G. U.	824 37	Wyatt, G. R.	649 87
Foster, H. R.	550 66	McCullough, W. M. .	601 73		

EXPERIMENTAL FARMS SERVICE

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adamson, R. M.	\$ 3,360 00		Bordeleau, R.	4,080 00	
Allard, J. O. P.	3,360 00	\$ 712 41	Bowser, W. E.	3,600 00	804 41
Anderson, C. H.	3,300 00	678 87	Boyce, J. H.	3,300 00	
Anderson, R. H.	3,360 00		Braun, E.	3,360 00	
Archibald, E. S.	3,000 00	3,127 00	Breakey, W. J.	3,600 00	
Armstrong, J. Maxwell..	4,200 00		Britten, E. J.		
Armstrong, J. Morris ...	4,200 00		(Aug. 12)	3,000 00	500 75
Atkinson, F. E.	4,200 00		Britton, J. E.	3,120 00	
Ayers, H. D.	3,120 00		Brown, D. A.	3,660 00	
Baird, W. W.	4,560 00		Browne, F. S.	4,200 00	936 67
Ballantyne, H. R.	3,120 00		Buckley, G. F. H.	3,300 00	
Barrett, A. E.	3,780 00		Burns, W. T.	3,300 00	1,095 33
Belanger, J. A.	3,600 00		Byers, J. W. F.	3,300 00	
Bellefleur, L. J.	3,360 00	1,112 73	Cameron, C. D. T.	3,120 00	
Belzile, J. A.	3,960 00		Campbell, J. B.	3,600 00	762 00
Bird, S.	3,000 00		Cann, D. B.	3,360 00	789 01
Bishop, C. J.	3,300 00		Cannon, H. B.	3,480 00	
Black, W. N.	3,120 00	935 06	Caron, R.	3,360 00	1,150 59
Blair, D. S.	4,200 00	762 22	Chann, A. P.	3,300 00	
Blakeley, R. M.	3,360 00		Chapman, F. M.	3,060 00	
Bligh, R. D. L.	3,900 00		Chepil, W. S.	3,300 00	
Bolton, J. L.	3,600 00		Chester, H. (Feb. 28) ..	3,900 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Chipman, E. W.	3,120 00		Hill, K. W.	3,600 00	
Clarke, M. F.	3,900 00	558 81	Hilton, S. A.	4,200 00	624 41
Clarke, S. E.	3,300 00	1,408 43	Hoegstedt, B. S.	3,120 00	
Clayton, J. S.	3,180 00	649 94	Hope, G. W.	3,600 00	
Cooper, D. J.	3,120 00		Hopkins, E. S.	6,300 00	696 88
Cowan, P. R.	3,960 00		Hopper, R. M.	4,080 00	
Crossley, J. H.	3,600 00		Hunter, A. W. S.	3,780 00	
Davidson, J. G.	3,660 00		Hutchinson, R. J.	4,380 00	1,172 06
Davies, H. T.	3,120 00		Hutton, F. V.	3,960 00	
Davis, M. B.	5,400 00	949 82	Jacobson, W. L.	3,660 00	
De Long, G. E.	3,600 00	738 49	Jamieson, C. A.	3,300 00	
Denike, G. N.	4,200 00	1,008 80	Janzen, P. J.	3,120 00	917 98
Derick, R. A.	3,960 00		Janzen, W. K.	3,120 00	
Dessureaux, L.	3,360 00		Jenkins, B. C.	3,360 00	
Dickson, B. A.	3,120 00		Johnson, A. S.	3,300 00	
Dickson, W.	3,300 00	1,166 83	Johnston, W. H.	3,900 00	
Dimmock, F.	4,080 00	531 31	Kalbfeisch, W.	3,900 00	
Doughty, J. L.	3,960 00		Kellett, A.	3,300 00	
Eaton, E. L.	3,900 00	708 46	Kelsall, A.	4,800 00	
Eaves, C. A.	3,300 00		Kemp, H. J.	3,180 00	
Edgar, J.	3,300 00		Kendrick, T. J. (Dec. 24)	3,120 00	
Edwards, C. A.	3,300 00		Kerr, W. L.	3,780 00	
Ehrlich, W. A.	3,000 00		Kinsman, F. B.	3,360 00	889 38
Ensor, H. C.	3,900 00	692 71	Knights, J. K.	3,000 00	1,020 14
Erdman, R. L.	3,120 00	655 77	Knowles, G.	3,360 00	
Farstad, L.	3,360 00	905 09	Knowles, R. P.	3,480 00	
Ferguson, W.	3,780 00	582 83	Kusch, A. G.	3,660 00	
Ficht, J. P.	3,600 00		Lajoie, J. G. P.	3,120 00	1,034 18
Finn, B. J.	3,120 00		Laplane, J. E.	3,180 00	
Fisher, D. V.	3,660 00		Laskil, J. G.	3,300 00	
Forest, B.	3,120 00		Leahey, A.	4,200 00	1,443 98
Forsaith, T. S.	3,360 00		Leefe, S. J.	3,600 00	
Foster, G. W.	3,240 00		Leggett, H. N. W.	3,120 00	
Fraser, E. B.	3,900 00	750 19	Lehane, J. J.	3,120 00	
Fraser, J. G. C.	4,200 00	638 72	Leslie, W. R.	4,560 00	
Friesen, H. A.	3,120 00		Logan, V. S.	3,300 00	
Gauthier, F. M.	3,120 00		Longley, R. P.	3,360 00	
Gervais, L. J. P.	3,480 00		Lyall, L. H.	3,300 00	
Gfeller, F.	3,300 00		Maas, E. F.	3,120 00	1,006 69
Gibson, C. A.	3,120 00		MacArthur, M.	3,300 00	
Gibson, W. H.	4,500 00		MacBean, K.	3,300 00	
†Gilbey, J. A.	3,120 00	1,765 75	MacKenzie, C. D.	3,660 00	566 63
Gillissie, C. J.	3,000 00		Mackenzie, J. M. F. ...	3,900 00	
Gilmore, L. E.	3,300 00		†MacKey, E. M.	3,300 00	508 65
Girard, J. H.	3,600 00		MacLean, A. J.	3,360 00	
Godbout, J. E.	3,120 00		MacNaughton, W. N. ..	3,360 00	
Gooderham, C. B.	4,200 00	761 97	MacRae, N. A.	4,500 00	907 90
Goring, E. T.	3,600 00		MacVicar, R. M.	3,600 00	
Gosselin, F. X.	3,120 00	1,187 16	Mann, A. J.	3,600 00	
Goulden, C. H.	4,440 00		Matthews, G. D.	4,260 00	
Graves, F. W.	3,900 00		McCurdy, E. V.	3,360 00	
Griesbach, L.	3,120 00		McEvoy, E. T.	3,480 00	
Gunn, C. K.	3,960 00	604 13	McFadden, A. D.	3,600 00	553 58
Gutteridge, H. S.	4,500 00	975 61	McGregor, W. G.	3,960 00	
Hall, E. R.	3,360 00		McKenzie, R. E.	3,120 00	
Hall, R. M.	3,360 00	1,293 87	McKibbin, R. R.	3,600 00	
Hamilton, D. G.	3,600 00		McLennan, H. A.	3,300 00	
Hanchet, W. F.	3,540 00		McPhail, M. J.	3,960 00	
Hargrave, H. J.	3,960 00	2,064 45	Merrill, H. H.	3,000 00	
Harrison, G. B.	3,360 00	536 01	Miller, H.	3,300 00	
Harrison, T. B.	3,600 00		Moss, H. C.	3,600 00	
Haslam, R. J.	3,960 00		Moynan, J. C.	4,980 00	896 25
Hay, W. D.	3,600 00	1,596 40	Muir, G. W.	4,500 00	
Hicks, W. H.	4,500 00	900 32	Murwin, H. F.	4,380 00	
Hill, H.	4,200 00		Newman, L. H.	5,400 00	725 69

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Nonnecke, I. L.	3,120 00		Stevenson, T. M.	4,800 00	981 78
Novikoff, M.	3,120 00		Stinson, F. A.	3,600 00	
Nowosad, F. S.	3,600 00		Stobbe, P. C.	3,600 00	638 34
Odynsky, W.	3,180 00	908 78	Stothart, J. G.	3,300 00	
Oliver, R. W.	3,900 00		Strachan, C. C.	3,600 00	
Ouellett, A. E.	3,120 00		Sylvestre, P. E.	3,660 00	548 79
Ounsworth, L. F.	3,600 00		Taylor, A. G.	3,900 00	
Owen, C. W.	3,180 00		Thompson, J. L.	3,600 00	
Palmer, A. E.	4,380 00	594 46	Thompson, N. R.	3,120 00	649 48
Palmer, R. C.	4,380 00		Thomson, L. B.	4,740 00	1,941 53
Parent, R. C.	3,900 00	1,045 41	Tinney, B. F.	3,900 00	
Parker, J. S.	3,480 00	939 74	Tisdale, E. W. (Dec. 11)	3,300 00	
Parks, N. M.	3,600 00	1,350 89	Ure, C. R.	3,600 00	
Peake, R. W.	3,360 00	777 13	Van Nice, E.	3,600 00	
Pelletier, J. R.	4,500 00		Vickery, L. S.	3,360 00	
Peters, T. W.	3,120 00	585 66	Walker, J.	4,080 00	747 17
Peterson, R. F.	3,900 00		Walker, P. H.	3,120 00	
Phillips, W. R.	3,900 00		Walkof, C.	3,960 00	
Platt, A. W.	3,900 00	2,021 90	Warren, G. C.	3,360 00	
Rasmussen, H. K. C. ..	4,200 00	522 77	Welsh, J. N.	3,900 00	
Richard, J.	3,960 00		Wendhart, A.	3,360 00	
Richards, N. R.	3,360 00	845 64	White, R. G.	3,360 00	
Richardson, W. S.	3,900 00		White, W. J.	3,960 00	
Ripley, P. O.	4,800 00	1,022 30	Whiteside, A. G. O. ...	4,200 00	
Russell, W. A.	3,360 00		Whiteside, G. B.	3,120 00	
Ste. Marie, C. E.	3,480 00		Wicklund, R. E.	3,600 00	1,300 22
Ste. Marie, J. U. A. ...	4,500 00	653 79	Wilcox, J. C.	3,600 00	510 11
Schurman, D. C.	3,900 00		Williams, S. B.	3,300 00	
Scott, W. A.	3,120 00		Willis, T. G.	3,000 00	1,729 54
Sexsmith, J. J. P.	3,600 00		Wilson, H. E.	3,660 00	
Shafer, W. H.	3,120 00		Wilton, A. W.	3,120 00	847 17
Shewfelt, A. L.	3,600 00		Woods, J. J.	3,780 00	711 58
Stacey, E. C.	3,900 00	1,081 29	Young, L. C.	3,960 00	846 28
Staple, W. J.	3,360 00				

†Received living allowances at the following annual rates: J. A. Gilbey, \$600; E. M. MacKey, \$540.

Other salaried employees who received travelling and removal expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Abbott, J. W.\$	824 50	Gorby, B. J.	647 89	Millette, G. F.	523 05
Aitken, A.	576 17	Grant, E. A.	716 08	Noble, S. R.	633 19
Bristol, O. P.	999 15	Johnston, A.	527 71	Paterson, J.	661 20
Buglass, E.	680 13	Keys, C. H.	560 37	Peters, H. F.	847 00
Cairns, R.	615 28	Korven, N. A.	1,056 00	Provencher, G.	892 08
Calder, F. W.	765 82	Langmaid, K.	577 15	Schrofer, F. W.	590 01
Cook, F. D.	612 96	LeClere, J.	1,003 31	Turley, R. H.	519 54
Dore, J. B.	613 54	Lowe, V. J.	511 29	Wells, S. A.	743 56
Dunlop, R. H.	881 12	Maley, W.	1,019 82	Woodward, J. C.	789 63
Gillespie, J. E.	551 80	Menzies, J. A.	969 53		*676 78

PRODUCTION SERVICE

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allan, A. W.\$	3,300 00	\$ 1,921 59	Armstrong, G. P.	3,000 00	
Allan, F. J.	3,000 00		Armstrong, J. H. O. ...	3,600 00	1,156 83
Andrew, A. T.	3,300 00	1,675 19	Barker, M. (May 25) ..	5,700 00	
Andrich, J. J.	3,300 00	2,991 89	Baskette, W. D.	3,600 00	1,058 35
Andries, A. J.	3,300 00	702 86	Batty, W. C.	3,300 00	1,387 02
Annis, J. T.	3,300 00	839 58	Baux, G. A.	3,300 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Beach, A. O.	3,120 00		Couture, J. N. L.	4,560 00	1,391 91
Beauchemin, G.	3,600 00	2,389 82	Cowan, H. W.	3,600 00	835 32
Beaver, N. G.	3,300 00		Cowie, R. G.	3,300 00	2,357 61
Beemer, A. O.	3,120 00		Craig, H. W.	3,300 00	877 15
Beggs, R. E.	3,600 00		Curd, G. C.	3,600 00	
Bell, L.	3,720 00	732 89	Curtis, N.	3,720 00	1,314 86
Bennett, J. E.	3,300 00	694 54	Daigneault, F. A.	3,300 00	
Bernier, P. E. (Sept. 21)	3,000 00		Davey, A. D.	4,080 00	1,683 90
Bett, A. W.	3,300 00		Davidson, J. G.	3,600 00	721 72
Bigland, C. H.	3,000 00		Davies, W. D.	3,960 00	4,042 11
Bilyea, R. J.	3,600 00		Davison, S. A.	3,600 00	
Bissell, L. A.	3,900 00		Dawson, J. A.	3,720 00	947 53
Black, L. W.	3,420 00	1,451 74	Dellert, R. B.	3,300 00	
Blackwood, A. C.	3,300 00	968 31	Derome, C. E.	3,600 00	829 66
Blakeman, J. E.	3,840 00		Desrosiers, A.	3,300 00	1,376 00
Boast, C. R.	3,300 00	764 32	Douglas, K. L.	3,300 00	
Boast, R. D.	3,300 00		Doutre, J. P.	3,000 00	1,180 04
Bodnar, T.	3,300 00	991 07	Drennan, W. J.	3,300 00	1,170 17
Bouchard, C.	3,420 00	1,290 57	Dufresne, J. B. A.	3,300 00	2,641 34
Boutin, V.	3,000 00		Dumaine, H.	3,300 00	1,977 39
Bovaird, J. R.	3,300 00	699 01	Dumais, A. A.	3,480 00	1,037 50
Bowerman, R. J.	3,300 00	892 91	Dunn, J.	3,000 00	1,384 35
Bowes, E. D.	3,300 00		Edmunds, J. A.	3,120 00	
Bowie, J. S.	3,720 00		Edwards, C. L.	3,600 00	532 17
Boyer, J. A.	3,600 00		Ellah, J. N.	3,300 00	
Brett, E. W.	3,420 00	931 17	Elliott, G. A.	4,080 00	700 43
Brossard, G. A.	3,300 00	2,087 84	English, D. N.	3,300 00	
Brown, E. L.	3,600 00	1,321 35	English, J. R.	3,120 00	1,720 96
Browne, G. N.	3,300 00		Evans, J. F.	3,300 00	
Brunet, O.	3,300 00	1,980 95	Fasken, J. W. R.	3,900 00	511 85
Bruyns, A. G. M.	3,300 00		Ferland, J. J. B.	3,060 00	1,344 00
Buckle, F. W.	3,300 00	832 69	Ferns, S. J.	3,300 00	1,118 99
Burns, H. J.	3,000 00	2,022 74	Ferris, L. H.	3,600 00	2,518 24
Byers, J. G.	3,900 00	3,222 01	Fleury, J. P. E.	3,600 00	1,402 94
Cain, C. S.	3,300 00		Flook, B. C.	3,600 00	1,278 13
Caldwell, H. L.	3,600 00	1,005 79	Forbes, H. L.	3,300 00	707 65
Campbell, J. W.	3,300 00		Forward, B. F.	3,660 00	
Carey, J. C.	3,420 00		Foster, O. A.	3,300 00	
Carey, M. L.	3,600 00	963 70	Fox, R. G. D.	3,300 00	1,851 11
Carlson, E. E.	3,300 00	2,490 48	Freeborn, S. G.	3,300 00	2,490 48
Carroll, W.	3,000 00	520 73	Gagnon, J. G.	3,600 00	1,638 60
Carter, A. M. W.	4,500 00		Gahagan, R. G.	3,120 00	
Carter, F. G.	3,300 00		Gallivan, J. F.	3,120 00	
Catley, S. L. C. (Jan. 28)	3,240 00		Gauvin, E. C.	3,720 00	
Catt, R. B.	3,300 00	2,288 70	Gear, J. W. H.	3,420 00	
Chagnon, J. E. M.	3,600 00	1,253 89	Gibson, A. B.	3,600 00	1,834 01
Chapman, R. G.	3,420 00		Gibson, H. H.	3,300 00	1,522 33
Charest, P.	3,300 00		Giebelhaus, S. P.	3,300 00	
Chester, K. B. L.	3,300 00	1,035 90	Gilbert, G. A.	3,060 00	1,328 49
Childs, T.	5,400 00	1,301 96	Gilbert, R. T.	3,300 00	2,071 96
Chiles, J. N.	3,300 00		Gilson, S. L.	3,300 00	
Christian, I.	3,900 00	989 47	Girard, J. H.	3,060 00	1,610 18
Christie, N. D.	4,560 00	689 86	Girard, J. U. G.	3,000 00	1,213 60
Christie, V. V.	4,560 00		Gleason, J. L.	3,300 00	930 78
Clark, J. G.	3,720 00	643 97	Gonneville, J. A. L. ..	3,240 00	
Clarke, J. N.	3,300 00		Goodall, L. B.	3,420 00	972 96
Clarkson, W.	3,300 00	2,975 28	Goossen, I.	3,120 00	
Clay, H. W.	3,300 00	860 68	Goyer, J. E. H.	3,420 00	
Coleman, N. J.	3,300 00	535 89	Graesser, F. E.	3,000 00	
Coles, J. H.	3,720 00	1,741 55	Graham, J. W.	3,720 00	1,726 38
Colton, C.	3,300 00		Graham, W. L.	3,660 00	666 94
Collacutt, G. H.	3,600 00	1,312 01	Grattan, G. E.	3,600 00	
Corbett, E. R.	3,600 00		Gray, W. E.	3,120 00	2,889 38
Cornish, T. J.	3,600 00	1,532 30	Grogan, W. S.	3,120 00	
Corrigan, W. L.	3,000 00		Gruer, D.	3,600 00	1,041 04
Cousineau, L.	3,120 00		Hall, O.	4,560 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hamer, R. S.	7,200 00		Mack, J. S.	3,300 00	1,217 14
Hanlon, P. F.	3,300 00		Mackay, J. W.	4,300 00	1,580 66
Hanmore, G. S.	3,420 00		MacKenzie, C. F.	3,420 00	1,595 53
Harrop, E. N.	3,300 00	1,470 92	MacKenzie, N. D.	3,420 00	3,524 93
Haslett, S. J.	3,300 00	1,324 24	MacLennan, J. C.	3,300 00	1,149 97
Hawkins, D. J.	3,000 00		MacVannel, A. P.	4,200 00	1,237 74
Heise, A. C.	3,900 00	{ 1,259 73	Mahaffy, N. L.	3,300 00	1,956 04
		{ *858 93	Manning, E. W. C.	3,300 00	
Henry, R. H.	3,600 00	1,176 25	Marcel, J. A.	3,300 00	2,007 57
Heon, H.	3,180 00	1,617 50	Marriott, W. H.	3,300 00	
Hetherington, C. K. ...	3,240 00		Marshall, C. V.	3,480 00	
Higginson, J. W.	3,300 00	906 48	Mason, R. M.	3,300 00	
Hodam, G. F.	3,000 00		Masse, R.	3,120 00	
Hodgins, W. C.	3,420 00		Mathews, F.	3,300 00	
Hoey, W. J.	3,420 00	1,541 85	McCabe, W. J.	3,000 00	
Hogan, J. D.	3,300 00		McCallum, J. M.	5,400 00	1,884 21
Home-hay, P. E.	3,120 00		McClenaghan, R. J. ...	3,600 00	1,465 27
Hopkins, A. W.	3,300 00	980 94	McConnell, J. C.	3,300 00	2,083 86
Houston, J. E.	3,300 00		McCracken, W. A. S. ...	3,120 00	2,515 87
Howell, H. N.	3,300 00	524 05	McCullough, C. S.	3,180 00	
Hyslop, H. T.	3,720 00		McDonald, H. G.	3,300 00	1,160 77
Ingalls, R. A.	3,660 00	*866 78	McEwen, A. E.	3,420 00	
James, N. V.	3,300 00	1,618 49	McEwen, H. R.	3,300 00	
Jasmin, E. E.	3,120 00		McFarlane, A. M.	3,300 00	1,923 03
Jelly, G. A.	3,300 00	3,218 95	McKee, S. C.	3,300 00	663 20
Jobin, J. E. L.	3,300 00	2,541 70	McKenzie, P. G.	3,300 00	
Jones, F. O.	3,420 00	850 76	McLellan, D. J.	3,720 00	
Julian, R.	3,300 00	3,347 55	McLellan, J. A.	3,300 00	
Kaine, J. C. M.	3,300 00		McMullen, W. S.	3,720 00	1,808 71
Kavanagh, J. A.	3,000 00		McMurtrie, E. C.	3,300 00	2,176 07
Kee, N. N. R.	3,300 00	525 92	McPherson, A.	3,420 00	1,619 78
Kelly, H. A.	3,420 00		Meilleur, J. U. V.	3,900 00	
Kelly, R. W.	3,300 00	2,520 01	Michael, G. W.	3,900 00	
Kesten, S. H.	3,300 00	2,485 29	Midwinter-Steane, F. ...	3,300 00	3,481 10
King, J. H.	3,420 00	1,489 93	Migikovsky, B. B.	3,960 00	
Knapp, H. E.	3,120 00	2,345 16	Mignault, J. N. E.	3,240 00	
Labelle, G. T.	3,720 00	596 11	Miller, J. C.	3,120 00	
Labelle, J. A.	3,300 00	2,835 97	Milner, R. J.	3,720 00	1,074 60
Laberge, J. G. R.	3,000 00		Minne, V. A.	3,000 00	1,617 52
Laberge, L.	3,300 00	2,362 08	Mollison, L. G.	3,000 00	1,496 11
Langlais, A. A.	3,420 00	1,496 82	Monroe, A. R. (June 3)	3,060 00	
Latimer, C.	3,300 00		Moore, L.	3,120 00	2,043 31
Lay, R. H.	4,560 00	631 02	Morgan, C. E.	3,300 00	
Leadbeater, J. A.	3,720 00		Morris, A. K.	3,000 00	
Le Blond, J. E.	3,720 00	1,394 66	Morris, A. P.	3,420 00	512 19
Le Claire, H. A.	3,120 00		Mount, H. F.	3,120 00	
Ledgerwood, G. A.	3,300 00		Moynihan, W.	4,560 00	799 70
Lefebvre, F.	3,300 00	633 34	Mulchinnock, W. J.	3,420 00	
Lefebvre, J. G.	3,480 00	1,226 15	Mutrie, R. D.	3,300 00	
Lefebvre, J. H. G.	3,300 00		Myers, G. E.	3,120 00	1,644 83
Legare, J. D. E.	3,420 00		Nadeau, J. A. R.	3,300 00	2,224 66
Legault, E. C.	3,000 00		Naismith, J. W.	3,300 00	
Leggatt, C. W.	4,200 00		Neely, M. J.	3,300 00	
Lemieux, J. U.	3,300 00	*682 82	Nesbitt, J. E.	3,600 00	993 11
Lennox, W. J. W.	3,840 00		Nichol, G. A.	3,420 00	1,378 97
Leslie, F. J.	3,360 00	2,812 30	Nichol, W. E.	3,300 00	
Leslie, J. H.	3,120 00		Nicholls, W. E.	3,300 00	503 48
Levie, L. G.	3,120 00	2,139 35	Norquay, J.	3,720 00	1,786 47
Lewis, A. E.	3,120 00	1,243 57	Norquay, J. P.	3,000 00	2,730 49
Lewis, N. G.	3,660 00		Norton, W. M.	3,300 00	1,372 94
Lowrie, M. I.	3,420 00	519 10	Notting, E. S.	3,300 00	781 54
Lundie, A. C.	4,080 00	944 42	O'Brien, R. B.	3,300 00	2,156 70
MacCharles, H. K.	3,300 00	990 44	O'Connor, W. P.	3,300 00	
MacDonald, H. E.	3,300 00	1,527 67	O'Donoghue, J. G.	3,000 00	
MacDonald, R. S.	3,120 00	1,503 10	O'Neill, J. J.	3,120 00	
MacDougall, W. F. ...	3,300 00	2,879 55	Overholt, P. M.	3,480 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Owers, A. E.	3,300 00	1,775 96	Speirs, W.	3,300 00	1,859 67
Parmiter, F.	4,560 00	903 17	Spencer, H. C.	3,120 00	
Parnell, H. R.	3,000 00		Sproston, H. (Nov. 1)...	3,120 00	
Patton, W. T.	3,300 00		Sproule, J. D.	3,120 00	
Payette, M. E.	3,300 00		Squirrel, L. H.	3,120 00	
Payfer, R.	3,300 00		Stanford, J. A.	3,600 00	1,540 81
Pearson, H. W.	3,300 00	861 31	Steele, G. I.	3,120 00	2,494 88
Peart, G. S.	5,100 00	732 00	Steele, J. A.	3,300 00	661 65
Penhall, G. R.	3,600 00	569 85	Steen, J.	3,600 00	
Pepin, J. A.	3,660 00		Stevens, W. W.	3,300 00	
Perry, J. N.	3,600 00		Stewart, G. M.	3,840 00	
Persson, W. D. (Nov. 13)	3,000 00		Stobart, A.	3,300 00	961 53
Peter, N. H.	3,120 00		Stoneman, W. J.	3,300 00	1,004 00
Peterson, A. W.	4,980 00	1,320 30	Storey, H. C.	3,600 00	1,329 35
Phillips, A. H.	3,420 00		Stratton, G. A.	3,300 00	1,143 97
Pineau, E. F.	4,200 00	1,317 41	Stuart, J. M.	3,720 00	
Pook, G. G.	3,600 00		Stubbs, W. F. R.	3,300 00	1,642 55
Porlier, J. G.	3,120 00		Swail, L. H.	3,600 00	
Powley, F. J.	3,240 00	1,168 01	Swanson, J. A.	3,120 00	
Prest, V. E.	3,120 00		Syrotuck, M.	3,300 00	
Priestley, P.	3,420 00		Tanner, A. C.	3,600 00	
Racicot, R.	3,420 00		Tapp, C. T.	3,660 00	731 13
Rajotte, G. H.	3,000 00		Taylor, H. A.	3,300 00	
Rajotte, R. R.	3,120 00	1,962 31	Telfer, J. A.	3,780 00	1,907 19
Rankin, G.	3,300 00		Tennant, W.	3,600 00	699 93
Read, F. O.	3,120 00	879 68	Theoret, J. A. (Dec. 13) ..	3,060 00	
Reckin, C. E.	3,300 00	1,779 46	Theoret, J. H.	3,300 00	1,772 96
Reed, O. J.	3,300 00		Thomas, E. B.	3,300 00	
Reeker, W. H.	3,000 00		Thomas, R. L.	3,720 00	1,231 92
Reid, H. D.	3,300 00	652 90	Thompson, D. W.	3,300 00	2,227 06
Ricard, J. A. H. (Sept. 21)	3,120 00	806 83	Thompson, S. N.	3,300 00	1,821 57
Richardson, C. L. H.	3,600 00	588 60	Thomson, D. E.	4,200 00	
Rivington, R. H.	3,420 00		Thomson, G. D.	3,000 00	
Robertson, A.	3,300 00		Thomson, W. G.	3,720 00	
Robertson, E.	3,300 00		Towill, F. W.	3,300 00	2,830 46
Robson, I.	3,600 00		Troalen, H. J. M.	3,300 00	2,621 14
Rose, G. A.	4,500 00	2,191 78	Troalen, R.	3,420 00	
Ross, R. T. F.	3,300 00	716 81	Trudeau, J. L.	3,300 00	
Ross, W. A.	3,420 00	789 36	Trudel, J. O. D.	3,300 00	619 83
Roy, J. A. G.	3,120 00	3,275 11	Tupling, R. G.	3,300 00	
Saint, F. F.	3,600 00	1,007 88	Turnbull, R. B.	3,000 00	
Salisbury, E.	3,300 00		Turner, J. R.	3,300 00	1,628 63
Sallans, W. G.	3,300 00	1,109 70	Twiss, R. I.	3,300 00	
Safe, D. C.	3,480 00		Waggoner, L. R.	3,300 00	
Schilt, C. C.	3,300 00	818 07	Wagner, A. C.	3,300 00	571 31
Schmidt, N. P.	3,120 00		Wagner, J. R.	3,000 00	
Schnell, F. H.	3,300 00		Wall, S. L.	3,300 00	1,220 33
Scotchmer, H. D.	3,300 00	1,806 17	Watson, D. D.	3,000 00	
Seguin, A.	3,420 00		Watt, H. J.	3,300 00	1,457 01
Sewell, K. D.	3,000 00		Way, A. J.	3,300 00	1,841 16
Seymour, W.	3,720 00		Weir, C. A.	3,600 00	1,916 96
Shain, N. J.	3,000 00		Wells, K. F.	4,260 00	1,615 48
Shepherdson, J. S.	3,300 00	561 96	White, S.	3,420 00	1,089 26
Shonyo, J. H.	3,600 00	727 10	White, W. R.	4,560 00	
Sibbit, R. H.	3,420 00		Willick, E. A.	3,600 00	
Simard, P. E.	3,300 00	816 20	Wood, F.	3,600 00	
Skelton, R. T. (Sept. 7) ..	3,000 00		Woolsey, I. J.	3,000 00	
Smith, F. W. B.	4,080 00	2,058 05	Wright, W. H.	4,740 00	
Smith, J. B.	3,300 00	1,050 57	Young, N.	6,000 00	981 42
Snyder, O. A. K.	3,300 00	913 38	Younghusband, A. W.	3,900 00	951 96
Sorel, J. E.	3,300 00	2,329 76	Younghusband, H. M.	3,600 00	1,277 86

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Anderson, C. O.	\$ 581 52	Galbraith, B. F.	2,017 99	Mitchell, W. F.	1,482 09
Bergey, S. A.	1,687 62	Galliott, P. A.	817 09	Molland, W. K.	518 91
Berrea, R. L.	668 14	Gilmour, G. B.	925 48	Moor, D.	1,060 39
Berrigan, F. J.	635 49	Goguen, A.	1,675 27	Mousseau, E. S.	527 08
Blackburn, J. B.	1,646 67	Gray, G. M.	810 04	Mundy, J. W.	1,267 71
Blacklock, J. R.	2,437 71	Hardy, R. F.	1,748 90	Nason, R. W.	803 88
Blais, G. T.	1,701 79	Hart, R. B.	1,246 54	Nicol, K.	936 76
Bokma, J.	537 28	Harvey, C. M.	1,383 23	Obodiak, J.	1,910 93
Borden, D. H.	1,285 61	Harvie, J.	509 59	O'Connell, C. P.	2,804 98
Bowman, S. A.	1,084 23	Hillier, K. R.	1,061 65	Perdue, D. J.	3,483 04
Brennan, L. H.	741 28	Hofstetter, A.	1,332 85	Perrier, E.	1,005 56
Broadfoot, R.	915 98	Houston, D.	890 40	Puttergill, J. R.	1,064 95
Brown, K. R.	1,569 54	Hughes, F. W.	1,615 75	Quail, E. J.	1,012 53
Brown, W. T.	1,131 24	Hurtubise, R.	1,056 83	Riley, R. J.	630 56
Brunet, H.	1,050 21	Irwin, I. B.	861 66	Ritchie, F. H.	788 03
Burns, R. L.	834 55	Jacobson, R. L.	1,517 54	Roach, W.	870 93
Campbell, J. L.	1,178 57	Jefferson, C. H.	671 95	Rodrique, J. M.	640 16
Casgrain, A.	1,181 95	Johnson, A.	775 35	Roper, L. W.	1,419 91
Chapman, C. H.	998 04	Jones, E. C.	1,771 28	Ross, C. N.	959 68
Clevett, A. W.	2,005 46	Jones, W.	699 79	Rowland, M. H.	682 49
Coltart, T. H.	1,153 25	Kelleher, A. J. C.	587 12	Rutledge, C. P.	1,261 64
Cook, D. T.	1,090 84	King, G. A. M.	511 38	Sanderson, R. A.	598 71
Cordeau, J. M.	841 90	King, L. M.	2,207 20	Scholefield, J. C.	809 37
Coté, P. E.	1,343 80	Klack, S.	1,256 86	Scott, W. J.	908 98
Craft, A. C.	2,058 73	Kyle, A. S.	1,077 02	Scranton, C. S.	1,165 19
Crepeau, O.	869 72	Labissonniere, G.	1,055 46	Sinclair, R. D.	717 46
Cronin, T. P.	1,110 61	Langevin, J. L.	1,169 25	Soule, C. M.	1,125 21
Cuddy, T. F.	666 98	Lavoie, E.	768 29	Spicer, R. E. P.	724 15
Cumming, R. B.	1,236 22	Le Blanc, M. M.	703 95	Stevens, H. C.	1,195 80
Cumming, W. T.	739 01	Lefebvre, T.	1,117 08	Stewart, D. F.	1,025 96
Currie, J. W. T.	958 45	Lister, R. R.	1,663 31	Stewart, F. A.	1,073 42
Darby, A. J.	1,288 93	MacCharles, F. J.	1,728 13	Stretton, G. R.	1,316 56
Davidson, W.	1,211 35	Mallough, E. D.	647 64	Tomlinson, R. H.	611 39
De Chevigny, A.	759 98	Marcoux, G. A.	1,502 61	Tremblay, H. F.	523 97
Diamond, D. L.	1,086 65	Marsot, P. H.	599 62	Upton, H. E.	1,385 56
Dockstader, D.	715 58	McCaskell, A. W.	1,143 65	Usher, L. C.	678 82
Donnelly, J. D.	672 73	McConnell, J. H.	1,555 40	Veroni, A. D.	866 28
Dumont, F.	573 20	McCosham, W. H.	615 30	Watson, K. E.	596 11
Duperron, G.	1,290 44	McFarlane, J. F.	620 22	White, S. H.	527 45
Dupont, J. R.	706 65	McKelvie, S. A.	900 52	Williams, J. D.	1,279 83
Erb, J. H.	1,543 24	McLean, A.	634 29	Wood, A.	1,976 61
Erskine, R. A.	1,189 12	McLean, B. C.	1,794 27	Yacula, A. C.	1,180 59
Foisy, L.	1,366 99	McVeeters, R. J.	917 75	Yelland, S. A.	819 16
Frankish, R. B.	898 85	Mitchell, C. H.	1,064 76	Young, D. B.	910 17
Fribance, A. L.	1,323 12				

MARKETING SERVICE

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adair, J.	\$ 3,300 00		Beckett, W. J.	3,300 00	
Anderson, H. J.	3,240 00	\$ 884 17	Bennett, R. K.	4,500 00	2,421 39
Anderson, H. S.	3,420 00	824 84	Blackburn, J.	3,420 00	
Armstrong, F. R.	3,420 00	816 46	Bonnynman, E. D.	3,600 00	1,689 44
Art, G. L.	3,300 00		Booth, J. F.	6,000 00	1,309 78
Askin, T. H.	3,120 00	944 07	Boucher, G. P.	3,300 00	
Bain, T. G.	3,300 00	1,634 26	Bourbeau, G. A.	3,420 00	
Baird, F. F.	3,600 00	706 10	Bourbonnais, J.	3,300 00	
Barry, S. C.	4,980 00	1,186 49	Bowman, F. A.	3,420 00	1,262 79
Beattie, D. M.	4,080 00		Bradley, J.	3,120 00	
Beatty, R. G.	3,240 00	1,275 10	Brennan, W. E.	3,300 00	675 63

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bridel, F. J.	3,300 00		Lahaye, J. A.	3,240 00	810 39
Brooks, C. (Mar. 5) ..	3,120 00		Laliberte, P.	3,240 00	1,917 40
Brown, W. A.	5,700 00	2,428 67	†Layton, R. L.	3,540 00	2,085 42
Browne, D. L.	3,240 00	3,785 91	Leask, J.	3,300 00	
Browne, W. E.	3,240 00	616 17	Lefebvre, J.	3,000 00	
Bruce, H. R.	3,420 00		Lemay, J. T.	3,000 00	
Butland, W. R.	3,420 00	1,248 35	Lewis, J. C. J.	3,000 00	2,069 58
Cameron, W. C.	4,740 00	722 36	Light, P. E.	4,200 00	
Campbell, B. A.	3,300 00		Long, R. R.	3,240 00	
(Jan. 18)			Loveday, F. E. (Jan. 3)	3,600 00	
Carleton, R. J.	3,300 00		Lyster, C. C.	3,840 00	748 54
Chepesuik, M. W.	3,420 00	1,351 19	MacKay, K. G.	3,780 00	985 46
Choquette, R.	3,120 00		MacKenzie, D. A.	3,240 00	
Chown, W. F. (Jan. 1)	4,260 00		(Dec. 25)		
Clement, P. W.	3,300 00	947 43	MacLennan, R. M.	3,000 00	
†Cochrane, H.	3,240 00	1,938 71	MacMillan, C. M.	3,240 00	558 54
Coell, W. J.	3,300 00	{ 793 21	MacNeil, W.	3,240 00	
		{ *1,146 77	Maher, J. U.	3,420 00	751 70
		2,670 85	Marcoux, J. A.	3,420 00	1,815 61
Coke, J.	4,560 00		Marshall, D. A. B.	3,300 00	
Conger, K. B.	4,980 00		Marshall, S. B.	3,420 00	
Cossman, P. A.	3,480 00		(Dec. 30)		
Coulter, C. L.	3,300 00	987 29	Marshall, W. B. H. ...	3,660 00	978 50
Cox, G. L.	3,000 00	687 01	Mason, H. A.	3,600 00	886 99
Craig, H. E.	3,240 00	772 06	Matthews, L. S.	3,300 00	
Curran, A. F.	3,660 00	735 62	Maybee, H. J.	4,560 00	542 20
Darnell, A. F.	3,420 00	2,084 52	McCullough, A. C. ...	3,300 00	
Davies, W. J. (Apr. 13)	3,000 00		McKinnon, D. A.	3,300 00	2,897 94
Dawes, L. F.	3,420 00	996 27	McManus, J. A.	3,300 00	
Deguire, J. A.	3,000 00	2,603 14	McPherson, W. J.	3,000 00	
De Jong, J. G.	3,240 00		(May 21)		
Derby, H. A.	4,200 00	501 87	Menard, S.	3,000 00	
Dionne, C. E.	3,240 00		Miller, G. B.	3,900 00	1,928 08
Drinkwater, J. H.	3,240 00		Miller, M. H.	3,240 00	
Duff, H. C.	3,240 00		Mitchell, C. M. R. ...	3,420 00	1,409 89
Dunsmore, W. G.	3,240 00	517 53	Munro, A. D.	3,720 00	653 35
Eardley, E. A.	3,240 00	1,471 58	Murphy, F. D.	3,300 00	
Elliott, E. L.	3,180 00		Mysak, S.	3,300 00	776 27
Euteneier, C. P.	3,000 00		Nash, F. M.	3,240 00	1,395 76
Fetherstonhaugh, J. E.	3,420 00	1,492 07	Neely, R. W.	4,200 00	
Fleet, W. T.	3,240 00	570 22	O'Meara, J. E.	3,480 00	1,697 82
Fletcher, D. A.	3,000 00		Paige, E. G.	3,780 00	
(Mar. 31)			Patterson, H. L.	3,960 00	1,264 04
Ford, H. L.	3,240 00		Paul, G. G.	3,000 00	
Garrison, I.	3,240 00	598 95	Pawley, J. L.	3,600 00	843 30
George, J. F.	3,240 00	623 82	Pearsall, L. W.	6,000 00	
Germain, M.	3,000 00		Pepper, L. C.	4,080 00	
Gillan, R. H.	3,240 00	900 13	Perry, F. J.	3,900 00	
Goodwillie, D. B.	4,080 00	1,756 55	Platt, H.	3,000 00	500 97
Gordon, W. M.	3,240 00		Ponton, H. H.	3,660 00	817 22
Gosselin, A.	4,200 00		Quesnel, E.	3,000 00	
Gosselin, J. Z.	3,000 00		Quinn, R. J.	3,000 00	1,040 16
Haggerty, J. F.	3,600 00		Rankin, T. B. G.	3,000 00	
Hancock, L.	3,720 00	728 01	Read, W.	3,660 00	1,505 99
Hebert, R. O.	3,000 00		Reid, E. P. (l.w.p.		
Hedgecoe, A. R.	3,300 00	1,196 37	Feb. 12)	3,600 00	
Henault, J. E. N.	3,660 00	1,445 04	Retson, G. C.	3,300 00	917 41
Hicks, T. J.	3,780 00	1,182 45	Richards, A. E.	4,800 00	
Hooey, E. R.	3,240 00	1,040 36	Riecken, T. O.	3,120 00	1,074 67
Howe, S. R.	3,600 00	1,162 51	Ritchie, W. M.	4,200 00	1,772 16
Hudson, S. C.	4,380 00	1,771 87	†Robertson, J. G.	6,000 00	2,903 16
Jackson, C. W.	3,420 00	1,185 40	Robinson, K. B.	3,120 00	
Johns, E. J.	3,000 00		Robinson, R. E.	4,500 00	890 94
Johnson, J. J.	3,240 00	2,030 47	Rodrique, G.	3,420 00	1,210 70
Keay, J.	3,300 00	614 69	Rogerson, W. F.	3,000 00	800 33
Kezar, J. H.	3,120 00	534 80			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ryan, A. W.	3,480 00		Thompson, R. A.	3,420 00	708 54
Schrader, F. M.	3,600 00		Tofani, J. J.	3,120 00	725 46
Scott, H.	3,240 00	662 78	Trimble, R. C.	3,420 00	523 61
Scott, R. M.	4,500 00	536 40	Turnbull, J. R.	3,000 00	
Senn, E. W.	3,420 00	1,298 15	Van Sickle, P. O.	3,000 00	
Seymour, H. I.	3,000 00		Wallace, J. C. M.	3,300 00	928 60
Shaw, A. M.	8,500 00		Ward, F. G.	3,240 00	1,858 04
Shaw, C. E.	3,420 00	1,238 35	Ward, H. M.	3,000 00	578 45
Shefrin, F.	3,600 00		Wheeler, R. L.	6,000 00	1,447 25
Singleton, J. F.	6,000 00	1,237 24	White, O. H. J.	3,300 00	515 12
Skinner, C. T.	3,540 00		Williams, D. J.	3,420 00	963 59
Spence, C. C.	3,960 00	879 77	Wilson, G. R.	3,420 00	1,150 07
Spinney, L. V.	3,300 00	888 26	Woodiwiss, L. H.	3,000 00	
Strong, W. F.	3,240 00	575 05	Woodward, E. D. B.	3,300 00	
Strynadka, N. J.	3,000 00	738 07	Young, E. H.	3,420 00	
Stutt, R. A.	3,960 00	591 59			

† Received living allowances at the following annual rates: H. Cochrane, \$2,136; R. L. Layton, \$1,644; J. G. Robertson, \$3,456.

Other salaried employees who received travelling or removal expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adam, T. J.	\$ 959 23	Douglas, B. D.	1,050 32	Long, J. Walter	517 76
Armstrong, D. C. ..	1,173 92	Dumaine, J. A.	970 30	Longley, A. W.	719 79
Arscott, C. P.	1,570 87	Duplisea, F. J.	1,059 50	Lounsbury, R.	1,319 47
Arsenault, J. B.	620 99	Ellis, H. S.	597 68	MacDonald, G. E.	723 53
Baxter, F.	1,108 37	Fabien, C. A.	912 25	MacDonald, W.	917 51
Bell, D.	664 93	Fehler, G.	738 29	MacEachern, R. A. ..	593 15
Beveridge, D. J.	855 31	Field, R. C.	664 18	MacFarlane, S.	1,014 43
Bjerring, J. R.	696 06	Firth, D. H.	906 56	MacGregor, J. M.	1,108 48
Blaich, O. P.	1,099 07	Fisher, J. M.	522 91	MacKay, A. R.	1,179 96
Blair, R. C.	846 45	Fontaine, J. J.	920 16	MacKenzie, J. G.	998 47
Blenkhorn, A. L.	1,940 12	Forbes, J. R.	586 94	MacLachlan, D. A. ..	787 15
Boisclair, M.	1,755 69	Forbes, L. D.	1,081 89	MacLaren, H. A.	641 07
Bonin, C. M.	899 82	Ford, P. L.	832 20	MacLeod, W. P.	780 59
Bonnyman, E. K.	1,025 96	Fortier, R.	524 18	Maltais, L. J.	1,902 69
Borland, G. M.	886 86	Fraser, H. W.	988 00	Manery, H. R.	544 18
Boulais, A.	523 91	Freiburger, V. T. F. .	1,148 94	Martin, M. S.	745 19
Bourbonnais, R.	1,472 02	Fritz, M.	618 27	Maxwell, J. C.	806 65
Bowell, S. R.	1,255 17	Gagnon, M.	1,292 88	May, O. L.	515 05
Bradbury, J.	1,643 34	Gandier, H. M.	1,327 23	McGill, L. C.	1,258 37
Brand, J. A.	953 27	Gaskell, W. C.	1,153 26	McMillan, L. H.	2,599 15
Briscoe, W. A.	781 45	Germain, L. P.	1,960 19	Miller, H. A.	552 98
Bruce, R. G.	727 56	Gibbons, W. A.	649 67	Millie, J. P.	676 81
Buchanan, H.	672 87	Godbeer, C. E.	533 84	Moore, G. A.	1,282 00
Cain, J. P.	767 29	Gormley, D. J.	1,997 92	Morrison, A. L.	1,150 57
Carkner, J. M. A.	1,631 39	Guichon, D. A.	959 53	Mott, J. F.	2,214 75
Carr, R. E.	1,512 79	Hagger, W. E.	849 33	Mowat, B. A.	1,118 39
Casselman, M.	1,193 73	Hamelin, P. E.	1,075 87	Murray, J. G.	584 90
Chambers, E. W.	1,691 05	Hamilton, J. Y.	795 19	Neily, R. B.	756 09
Chapman, J. G.	547 86	Hedgcoe, A. R.	1,982 11	Newey, W. F.	1,190 80
Chappell, F. C.	1,464 71	Holland, E. A.	951 68	O'Brien, G. A.	965 94
Clarke, G. E.	502 09	Kennedy, C. R.	1,497 40	O'Donnell, L. A. W. .	1,403 62
Coxford, J. E.	1,694 13	Kennedy, L.	1,353 18	Oliphant, J. N.	1,446 87
Craig, D.	833 32	Laflamme, E.	1,562 51	Paradis, J. C.	963 63
Craig, D. R.	1,313 67	Lafleche, R. R.	1,754 77	Parker, E. J.	741 42
Crawford, L. H.	1,099 63	Lavender, D. J.	525 15	Parker, G. W.	1,533 32
Crawford, W. B.	815 44	Lawrie, W. D.	556 16	Parker, R. G.	820 79
Dawe, J. H.	518 88	Leblanc, E. E.	667 85	Pews, C. M.	686 65
DeFosses, H.	1,243 11	Lemay, C. E.	1,590 32	Plante, F.	712 55
DeRocquigny, A. N. .	813 66	Levesque, L.	1,038 50	Pyrch, A. J.	694 63
Dickinson, E.	735 96	Locking, G. L.	3,024 24	Rachlis, M.	590 26
Dionne, P. P.	532 70	Long, J. William	569 92	Rainville, E.	1,050 75

	Travelling expenses		Travelling expenses		Travelling expenses
Randall, M. W.	812 67	Smith, R. R.	1,276 34	Trevor, H. W.	1,325 71
Reid, D. H.	1,301 72	Smith, W. R.	725 28	Turcotte, E. F.	797 52
Reinders, T. N.	1,117 05	Spicer, C. E.	557 84	Van Allstyne, W. A.	1,460 14
Robinson, J. M.	*977 22	Stainforth, S. D.	949 11	Vandewater, A. R.	845 06
Rose, C. J.	1,195 06	Stanley, E. W.	993 87	Wahn, J. D.	679 18
Rose-Christensen, I.	1,666 33	Stark, L.	552 27	Walton, E. A.	1,328 78
Sampel, C. E.	716 54	Steele, J. C.	1,904 87	Weber, C. S.	1,335 14
Sangster, W. J.	689 06	Steves, H. L.	955 08	Wickham, F. W.	1,093 97
Sauve, L.	1,773 30	Stirling, A. T.	660 23	Wild, J.	514 45
Schroer, G. A.	845 51	Stovell, A. K.	1,542 48	Williams, J. C.	814 90
Sherk, J. R.	933 55	Stubbington, J. T.	709 68	Woodward, R. H.	722 36
Smith, A. V.	1,621 50	Thompson, G. R.	1,943 89	Woodworth, H. G.	744 16
Smith, E. V.	1,102 87	Thornton, G. M.	707 15	Zeman, J.	774 65
Smith, H. W.	752 73	Tilker, N. C.	961 65	Zoorkan, A. M.	1,800 25
Smith, M.	709 86				

SPECIAL SERVICES

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Achtzener, J.	\$ 3,000 00	\$ 1,233 53	Holman, J.	3,300 00	
Anderson, M.	3,600 00		Humphreys, F. V.	3,300 00	715 67
Arthur, S. F.	4,000 00		MacKenzie, G. L.	5,700 00	1,676 53
Bennett, J. E.	3,300 00		MacNaughton, D.	3,000 00	767 33
*Berrill, F. G. (July 27) .	5,000 00		Mann, H. H. M.	3,780 00	1,591 66
Biddell, C. H.	3,600 00	1,320 18	McCallum, F.	3,960 00	1,914 80
Bigg, R. L.	3,000 00	1,719 86†	McCallum, G. A.	3,000 00	923 51
Bing-Wo, R.	3,300 00		McGregor, R. F.	5,000 00	1,379 85
Bruce, G. C.	3,600 00	1,217 06	McMillan, L. D.	3,300 00	1,703 10
Bryan, R. M. (Jan. 1) .	3,600 00		McMorie, J. G. S.	3,000 00	1,997 79
Callister, G. J.	3,600 00		Mollard, J. D.	3,300 00	
(June 1)			Moore, C. M.	3,240 00	634 14
Cameron, R. J.	3,000 00	1,558 64	Moore, J. C.	3,000 00	1,137 75
Carpenter, E. S.	4,200 00		Mulholland, E.	3,420 00	
Carscallen, H. R.	3,360 00		Myers, W. M.	3,960 00	
Chan, L. G.	3,000 00		Ormiston, R. W.	3,120 00	1,430 47
Cook, A. B.	3,660 00	1,613 94	Orr, L. G.	3,240 00	1,046 97
†Davidson, J. G.	4,000 00		Parkinson, G. W.	4,800 00	627 64
(Aug. 1)			Peet, J. R.	3,240 00	
Donald, R. F. B.	3,420 00		Peterson, R. O.	3,900 00	1,513 17
Ewert, W. F. (Apr. 8) .	3,000 00		Riesen, H. G.	3,660 00	1,830 89
Foss, W. L.	6,000 00	1,251 34	Ripley, C. F.	3,120 00	1,611 94
Freer, O. (Jan. 1)	4,180 00	822 85	Sinclair, S. R.	3,000 00	
Gillespie, W. M.	3,000 00	1,524 22	(Sept. 19)		
Gillett, C.	3,240 00	1,420 17	Spence, G. (Oct. 1) ...	6,000 00	1,568 73
Gray, E. L.	5,000 00	2,017 79	Stevenson, A. L.	3,900 00	1,176 45
Gray, W. D.	3,660 00	763 86	Switzer, J. E.	3,240 00	727 72
Haberman, J. A.	3,000 00		Thomson, W. B.	3,000 00	
Harding, J. H.	3,000 00	1,146 42	Watson, J. G.	3,000 00	1,604 05
Hawkins, S. H.	4,380 00		Youngman, R.	3,600 00	1,025 15

† Charged to Department of Veterans Affairs, Vote 474.

** F. G. Berrill received an annual living allowance of \$900.

† Also paid at the rate of \$3,000 by the Wartime Prices and Trade Board.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Abercrombie, W.	\$ 1,166 47	Anderson, J.	798 31	Ballance, J. E.	573 23
Adam, R. T.	1,115 40	Androchowicz, R.	1,423 40	Bangsund, O.	722 81
Adamson, G.	594 64	Asleson, A. M.	594 45	Bartlett, W.	1,149 38
Allan, J. A.	796 38	Bale, H.	676 90	Baxter, S.	540 50

	Travelling expenses		Travelling expenses		Travelling expenses
Beattie, R. S.	516 70	Geremia, J.	799 05	Lind, D. B.	712 70
Beaudoin, C.	628 07	Gibbs, W. F.	1,390 76	Long, W. G.	623 03
Beaven, W.	1,340 87	Giles, I. W.	1,199 95	Longworth, P. J.	585 47
Beedle, E.	1,600 21	Golby, J.	556 61	Lord, C. V.	1,684 17
Belhumeur, E.	747 95	Gould, G. H.	1,326 69	Loshack, M. E.	548 13
Bell, A. C.	638 18	Graville, L.	1,452 72	Lowes, N. K.	563 61
Bell, G. A.	2,106 59	Greenlay, D.	777 01	Machuga, W.	559 30
Bergeron, J.	1,492 17	Groff, K.	1,460 27	MacLeod, J. B.	683 70
Berry, J. L.	584 53	Hackney, D.	705 43	Magosse, R.	1,781 14
Bjornson, E.	514 52	Hagerman, T. P.	1,318 79	Mann, R. G.	1,176 38
Black, T. E.	2,339 53	Halladay, G.	1,250 37	Marshall, J.	572 81
Blair, R. V.	1,086 40	Hamilton, W. G.	826 38	Martin, W. T.	954 22
Bock, W. G.	1,514 76	Haney, H. M.	712 61	Mayon, R.	683 05
Boot, S.	1,282 87	Hanning, H.	635 50	McAlpine, J.	517 64
Bow, J.	703 95	Harasyn, H. V.	535 73	McCune, J. E.	674 43
Brack, G. J.	550 00	Hardstaff, W. J.	673 53	McDonald, H. M.	1,386 54
Brown, H. C.	1,640 72	Harkness, G.	1,018 78	McDonald, J.	534 10
Bryde, J. L.	569 00	Harris, C. F.	1,132 20	McDonald, R. M.	597 15
Buhr, D. A.	1,844 70	Harrison, D. W.	582 80	McDonald, W.	821 22
Busch, J. A.	727 85	Hartle, E. W.	1,059 52	McIntosh, R.	715 52
Butler, E.	626 65	Haughian, C. J.	895 60	McIntyre, H. H.	920 98
Byram, G. S.	630 75	Hawker, A. E.	2,155 99	McKinnon, A. M.	756 27
Cameron, A. B.	1,926 60	Hayes, C. P.	1,325 44	McLachlan, J. K.	1,411 13
Cameron, J. R.	774 45	Haymond, G.	1,821 12	McLeod, J.	1,031 97
Campbell, J. S.	1,448 70	Head, H. D.	1,453 19	McMahon, T. F.	2,446 91
Campbell, P. M.	589 50	Hein, J. W.	1,549 37	McManaman, G. F.	941 80
Carpenter, M. F.	2,398 63	Helmer, L. E.	742 97	McNamara, A. G.	629 50
Chambers, W. A.	872 10	Hewitt, T. H.	722 10	McNeil, D.	737 41
Chapman, E. F.	1,273 68	Hill, C.	546 20	Meding, G.	550 42
Chartier, M. L.	948 17	Hill, R. A.	1,454 13	Merrell, H.	984 98
Choquette, L.	998 78	Hillock, G.	1,629 71	Miller, W. A.	568 85
Chrumka, S. J.	2,046 86	Hoover, M. A.	659 85	Mills, W. H.	738 79
Clarke, A. E.	1,100 71	Houston, J.	725 37	Milne, J. R.	1,090 19
Clarke, C.	560 17	Huddleston, W.	2,186 70	Mitchell, J. H.	659 61
Clarke, W. H.	628 90	Humphrey, F. S.	1,048 26	Mode, M. H.	1,383 98
Clary, M. R.	512 05	Hunter, G.	898 15	Mongeau, L.	633 65
Clelland, W. R.	874 55	Hyndman, D.	1,004 69	Montague, R. F.	1,086 83
Colleaux, P.	996 06	Irving, J. H.	738 07	Moore, W. A.	770 10
Collins, J. P.	689 70	Iverson, N. L.	1,131 75	Munroe, A.	604 60
Connors, J. P.	2,053 89	Jestin, W.	640 18	Murphy, A. W.	766 10
Cook, M.	648 39	Jette, G.	748 55	Murphy, F.	584 30
Cross, R. A.	2,197 47	Johnson, A. W.	751 82	Needrum, C.	1,563 15
Cruickshank, P. O.	1,021 26	Johnstone, R. R.	1,099 26	Nenson, S.	648 45
Cunningham, J. A.	853 38	Jones, A.	1,069 88	Nesbitt, J. R.	707 25
Daurie, A. W.	2,483 35	Jones, A. L.	1,662 18	Newman, G. L.	1,366 79
Davis, E. G.	818 27	Kaiser, A. J.	516 65	Nicholson, W.	761 20
Dean, E. T.	2,375 09	Keith, G.	827 23	Nord, P.	1,606 25
Derpak, A.	660 50	Kennedy, G. A.	800 10	O'Connell, J. E.	992 50
Dickie, R.	919 36	Kennett, D. A.	1,383 13	Odegaard, G.	622 38
Dixon, C.	661 02	Kenny, B. B.	1,709 76	O'Donnell, J. K.	1,486 12
Dohan, W. G.	607 07	Keyworth, W. A.	1,228 09	Olsen, G.	1,387 87
Duce, W. H.	587 67	King, A.	970 40	Ostapovitch, S.	816 02
Durick, F. T.	922 16	Kletchko, J. C.	1,081 08	Overgaard, E. C.	647 05
Eccles, W. J.	1,057 72	Kober, W. G.	978 35	Pahl, P.	732 01
Embleton, S. M.	656 90	Kovaluk, M. A.	783 10	Pallett, C. G.	657 40
Ervin, W.	1,148 40	Kozak, J. N.	2,320 76	Patterson, D. A.	1,358 98
Evans, G. R.	2,251 00	Krienke, H.	543 43	Payne, A. E.	1,467 50
Farquharson, T. S.	1,453 54	Lane, K.	887 50	Peace, M. J.	1,520 64
Faulkner, W. L.	537 15	Langley, W. J.	680 89	Pendergast, J.	1,386 68
Fischer, A.	1,029 28	Laroque, J. Z.	1,200 05	Perry, F.	965 62
Fletcher, D. A.	833 34	Larson, O. J.	773 67	Pinnell, J. H.	814 50
Flotten, H. N.	1,144 83	Lasiuk, P. D.	577 76	Porter, A. R.	637 05
Forbes, H.	1,579 63	Leach, C. A.	585 13	Poss, H.	778 69
Forrester, A. L.	1,721 14	Lee, E. B.	1,234 87	Poulin, L. G.	1,298 77
Fuller, L. H.	636 05	Lehman, D. G.	551 59	Powley, R. S.	656 25
Gamey, G. C.	1,688 25	Lettner, W.	653 95	Primus, L. D.	744 65

Travelling expenses		Travelling expenses		Travelling expenses	
Ragan, J. M.	1,856 48	Smith, J. G.	899 90	Walker, R. M.	1,412 10
Receveur, C. A.	641 21	Smith, J. L.	582 80	Wallace, B. H.	670 70
Rees, A. L.	504 48	Snow, A. H. G.	902 76	Warkentin, J.	874 40
Reid, L. D.	650 75	Sorensen, A.	609 16	Watson, R.	793 49
Rempel, D. D.	709 96	Sprinkle, W. O.	504 60	Waugh, J. P.	819 57
Ripley, C. P.	1,018 75	Stalker, D. K.	1,110 20	Way, E. M.	1,556 99
Roberts, E. L.	1,056 77	Sterrenberg, A.	557 34	Weidman, J.	904 07
Robinson, G.	971 83	Stewart, D. A.	1,029 55	Welbourn, J. W.	1,011 10
Romaniuk, W.	510 52	Stewart, W. G.	1,018 04	Welikotny, A.	1,010 48
Rose, D. E.	1,201 22	Stone, I. H.	792 40	Wells, A. E.	540 06
Ross, N. D.	1,072 87	Storey, W. C.	941 35	Wells, R. B.	1,374 87
Ross, R. H.	1,214 76	Stuart, T. R.	1,156 91	Werezak, M.	705 87
Rowbotham, L. H. S.	1,816 35	Tenberg, R.	2,061 56	Whelan, J. F.	631 75
Scanlon, P. J.	1,684 67	Thacker, C. R.	982 87	Whitton, R. C.	893 80
Schmidt, J.	514 50	Thompson, T. S.	915 15	Widdop, W.	844 37
Scott, A. P.	540 53	Tolton, E. S.	733 38	Wiebe, H. W.	593 20
Selby, F. W.	694 53	Tomecko, S. V.	577 23	Williams, G. D.	1,658 32
Sidler, J. J.	649 26	Topham, H. L.	3,290 09†	Williams, N. B.	1,056 77
Slack, C. H.	1,971 70	Tracy, N. C.	604 92	Wilson, R. A.	1,281 34
Slack, H. G.	1,901 54	Ulrich, V.	801 77	Winter, J. E.	834 82
Slemp, F. W.	617 44	Urschel, W. H.	632 00	Youngs, C. W.	694 10
Smith, C. L.	1,354 78	Wawter, P. M.	595 02	Zahorski, E.	1,966 16
Smith, F. H.	585 90	Wade, P. C.	1,635 25	Zurowski, L. R.	791 87

†Includes \$2,622.84 charged to Department of Veterans Affairs, Vote 474.

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Advance Lumber Co. Ltd., Lethbridge, Alta., \$19,562.59; Alberta Cattle Breeders' Association, Calgary, Alta., \$20,415; Alberta Government Telephones, Calgary, Alta., \$11,292.06; Alberta Live Stock Association, Calgary, Alta., \$27,918.56; Armo Drainage and Metal Products, Vancouver, B.C., \$12,755.13; J. H. Ashdown Hardware Co., Winnipeg, Man., \$10,078.45; Atlas Lumber Co., Ltd., Lethbridge, Alta., \$14,660.04; R. S. Auld, Hodgeville, Sask., \$23,361.32; Beaver Lumber Company Limited, Winnipeg, Man., \$18,704.13; Bell Telephone Company of Canada, Montreal, Que., \$30,926.26; British American Oil Co. Limited, Toronto, Ont., \$21,423.92; British Food Mission, \$17,534.

Calgary Power Ltd., Calgary, Alta., \$10,792; Campbell Motors (Ottawa) Limited, Ottawa, Ont., \$11,797.84; Canada Cement Company, Limited, Montreal, Que., \$10,650.66; Canadian Fairbanks-Morse Co. Limited, Montreal, Que., \$13,846.07; Canadian Industries Limited, Montreal, Que., \$25,238.88; Canadian Kodak Sales Limited, Toronto, Ont., \$12,788.57; Canadian Laboratory Supplies Limited, Montreal, Que., \$18,975.17; Canadian National Railways, Montreal, Que., \$38,128.98; Canadian National Telegraphs, Montreal, Que., \$21,082.81; Canadian Pacific Railway Company, Montreal, Que., \$57,742.82; Capital Hardware, Ottawa, Ont., \$16,709.19; Walter A. Carveth Limited, Toronto, Ont., \$13,449.50; Central Scientific Company of Canada Limited, Toronto, Ont., \$29,383.36; J. Clark & Son Limited, Fredericton, N.B., \$15,002.62; Connaught Medical Research Laboratories, Toronto, Ont., \$22,419.18.

Dietrich-Collins Equipment Ltd., Vancouver, B.C., \$34,822.06; Dominion Government, War Assets Corporation, \$23,774.95; Adam N. Duff, Regina, Sask., \$19,543.82; Fisher Scientific Company Limited, Montreal, Que., \$10,051.82; R. J. Fyfe Equipment, Regina, Sask., \$40,906.95; Gilmour Estate, Lacombe, Alta., \$15,750; H. T. Haug, Macleod, Alta., \$12,773; Imperial Oil Limited, Toronto, Ont., \$57,565.55; Ketchum Mfg. Co. Limited, Ottawa, Ont., \$47,622.18; Kramer-Church Tractor Co., Ltd., Regina, Sask., \$24,879.71.

A. Mainville, Saskatoon, Sask., \$11,486; Maple Leaf Milling Co. Limited, Toronto, Ont., \$16,647.83; Marshall-Wells Company Limited, Regina, Sask., \$10,154.48; McColl-Frontenac Oil Co. Ltd., Toronto, Ont., \$15,399.20; Douglas E. Mayne, Charlottetown, P.E.I., \$12,000; J. A. Moulson, Longview, Alta., \$13,002.25; Niagara Brand Spray Co., Limited, Burlington, Ont., \$12,085.61; North Star Oil, Limited, Winnipeg, Man., \$10,525.04.

Ontario Hughes Owens Co., Limited, Ottawa, Ont., \$23,198.16; H. W. Pedersen, Regina, Sask., \$15,463.50; Art Riddell & Son, Regina, Sask., \$10,052.93; Ritchie Feed & Seed Co., Ottawa, Ont., \$13,803.03; Ross M. Rodger Co., Regina, Sask., \$10,648.32; Surrey Dyking Commission, Cloverdale, B.C., \$13,604.29; Trans-Canada Air Lines, Winnipeg, Man., \$21,514.68.

1947-1948
PUBLIC ACCOUNTS

PART II
B

AUDITOR GENERAL'S OFFICE

Details of
REVENUES AND EXPENDITURES

AUDITOR GENERAL'S OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—			
Ordinary	395,484	83	
Demobilization and Reconversion.....	99,960	57	
			495,445 40
Revenues—			
Special Receipts			318 85
Net Charge			\$ 495,126 55

REVENUES

Comparative Summary

	1947-48	1946-47
Special Receipts—		
Refunds of Previous Years' War and Demobilization Expenditures.....\$	318 85	\$ 49,859 46

Details

Special Receipts—		
Refunds of Previous Years' War and Demobilization Expenditures: Audit expenses in 1946-47, War Assets Corporation, Ltd.	\$	318 85

Certified correct.

WATSON SELLAR,
Auditor General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
B-3	Stat.	Salary of the Auditor General.....	15,000 00	15,000 00	15,000 00
B-3	38	Salaries and Expenses of Office.....	451,484 00	380,484 83	374,934 16
		Total Ordinary.....	466,484 00	395,484 83	389,934 16
DEMOBILIZATION AND RECONVERSION					
B-3	494	Audit of Demobilization and Reconversion Expenditure.....	157,030 00	99,960 57	181,426 07
		Grand Total.....	\$ 623,514 00	\$ 495,445 40	\$ 571,360 23

Salary of the Auditor General, Watson Sellar, Consolidated Revenue and Audit Act, c. 27, 1931	\$ 15,000 00
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Vote 38 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries	426,384 00	409,384 00	356,488 84
Other Pay-list Items	900 00	900 00	397 06
Printing and Stationery	3,200 00	5,200 00	3,262 01
Travelling Expenses	20,000 00	35,000 00	19,459 88
Sundries	1,000 00	1,000 00	877 04
	<u>\$ 451,484 00</u>	<u>\$ 451,484 00</u>	<u>\$ 380,484 83</u>

Under the provisions of the Consolidated Revenue and Audit Act, the Auditor General is responsible for the examination and audit of the accounts of Canada. This vote was provided to defray the administrative costs of his office.

As at March 31, 1948, there were 137 salaried employees being paid from this vote, of whom 110 were permanent and 27 temporary.

DEMOBILIZATION AND RECONVERSION

Vote 494 Audit of Demobilization and Reconversion Expenditure

	Estimates	Allotments	Expenditures
Salaries	106,230 00	106,230 00	67,921 09
Other Pay-list Items	1,600 00	1,600 00	545 17
Stationery and Equipment	30,200 00	30,200 00	21,854 45
Travelling Expenses	11,000 00	11,000 00	5,993 55
Sundries	8,000 00	8,000 00	3,646 31
	<u>\$ 157,030 00</u>	<u>\$ 157,030 00</u>	<u>\$ 99,960 57</u>

As at March 31, 1948, there were 36 temporary salaried employees being paid from this vote.

The National Film Board received \$16,282.47 for photographic supplies.

Employees receiving salaries at annual rates of \$3,000 or over and travelling expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Hopkinson, J., Asst. Auditor			Long, G.	3,840 00	573 56
General	\$ 6,900 00		Lumsden, J. G.	3,720 00	
Adamson, A. O.	5,280 00		Magee, R.	3,240 00	1,454 15
Balls, H. R.	4,260 00		McLauchlin, R. A.	3,600 00	
Black, J. F.	3,480 00	\$ 1,039 91	Millar, B. A.	4,260 00	
Carrothers, E. A.	4,080 00	831 02	Moissan, L. H.	3,480 00	
Casselman, W. H.	5,280 00		Morrison, G. A.	3,240 00	
Cassidy, R. J.	4,080 00	676 27	Moxley, D. J.	3,120 00	
Chapman, S. E.	3,720 00		Nash, J. J.	4,080 00	
Clements, M.	3,600 00		O'Loane, W. R. (Oct. 2). .	3,660 00	
Collins, E. C.	3,600 00		Parkin-on, T.	3,720 00	
Colson, E. M.	3,600 00	512 29	Patterson, G. W.	3,000 00	633 48
Crowder, E. S.	4,260 00		Peaker, W. O. (Aug. 3)..	3,300 00	
Crowley, H. G.	4,080 00		Powers, A. D. J.	4,080 00	
Elliott, S. R.	3,000 00		Price, C. M.	3,000 00	
Ferguson, T. B.	3,480 00		Price, F. L.	5,280 00	
Fortune, G. O.	4,200 00		Rettie, S.	5,280 00	
Gilhooly, C. F.	3,240 00	1,113 07	Rider, H. B.	3,120 00	
Gollop, R. H.	3,000 00		Robertson, R. S.	3,120 00	1,371 66
Gosselin, J. S.	3,240 00	\$38 97	Ross, J. S.	4,080 00	1,002 65
Hamlyn, R. G.	5,280 00		Scantland, A. J.	3,000 00	
Harris, A.	3,120 00		Seddon, F. L. (Sept. 1)..	3,300 00	
Hogan, T. S.	3,000 00		Selwood, C. E.	3,120 00	
Howard, W. V.	4,260 00		Simpson, W.	3,000 00	
Illsey, T. H. J.	3,960 00	565 71	Smith, D. A.	3,600 00	
Johnstone, J. A.	3,600 00		Sommerville, R. S.	4,080 00	1,951 79
Kent, L.	4,200 00		Stevenson, M. I.	5,280 00	
Ker, G. W.	3,480 00		Stokes, A. B.	4,080 00	703 89
Kettles, C.	3,000 00		Wanzel, W. A.	3,000 00	
Kidd, J. A. (Mar. 1)...	4,080 00		Watson, C. G.	3,000 00	
Kilgour, A. M.	3,600 00	1,309 30	Wynne, F. C.	3,000 00	
King, B. R.	5,280 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Cheney, C. E.	\$ 1,208 49	Mitchell, R. W.	886 69
Hatton, R. L.	727 40	Reynolds, W. P.	969 79

1947-1948
PUBLIC ACCOUNTS

PART II

C

CHIEF ELECTORAL OFFICER

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

CHIEF ELECTORAL OFFICER

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—	
Ordinary	150,544 71
Revenues—	
Ordinary	1,841 97
Net Charge	<u>\$ 148,702 74</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[14] Sundry Suspense Accounts.....	\$ 2,200 00	\$ 2,200 00	

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page C-4 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
Proceeds from Sales.....		2 25
A Miscellaneous	1,841 97	300 00
Total Ordinary	<u>\$ 1,841 97</u>	<u>\$ 302 25</u>

Details

Ordinary Revenue—

A Miscellaneous: Forfeiture of candidates' election deposits, \$1,800; sundry, \$41.97.....	<u>\$ 1,841 97</u>
---	--------------------

Certified correct.

JULES CASTONGUAY,
Chief Electoral Officer.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
C-3	Stat.	Salary of Chief Electoral Officer.....	8,000 00	8,000 00	7,999 92
C-3	Stat.	Expenses of Elections.....	67,955 15	67,955 15	65,765 02
C-3	Stat.	Expenses of Elections, Printing and Material.....	41,179 94	41,179 94	44,377 75
C-4	Stat.	Expenses—Canada Temperance Act.....	9,373 97	9,373 97	
C-4	39	Salaries and Expenses of Office.....	30,377 00	24,035 65	25,747 45
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			14 00
		Total Ordinary.....	\$ 156,886 06	\$ 150,544 71	\$ 143,904 14

Salary of Chief Electoral Officer, Jules Castonguay, Dominion Elections Act, c. 46, 1938. . \$ 8,000 00

Expenses of Elections, Dominion Elections Act, c. 46, 1938. \$ 67,955 15

The Dominion Elections Act, c. 46, 1938, section 60 (3) provides that the fees, costs, allowances and expenses to be paid and allowed to returning officers and other persons employed at or with respect to elections, in accordance with the tariff approved by the Governor in Council, shall be paid out of any unappropriated moneys forming part of the Consolidated Revenue Fund. Section 61 (1) of the same Act provides that the Auditor General shall tax and pay all election expense accounts.

A distribution of expenditures follows:

General Election, 1945.....	1,892 44
By-Elections:	
Montreal-Cartier, 1946	19,500 33
Pontiac, 1946	39 97
Richelieu-Vercheres, 1946	22 00
Toronto-Parkdale, 1946	1,678 14
Halifax, 1947	33,311 78
York-Sunbury, 1947	11,196 49
Ontario, Advance Account, 1948.....	214 00
General Accounts	100 00
	\$ 67,955 15

Expenses of Elections, Printing and Material, Dominion Elections Act, c. 46, 1938. \$ 41,179 94

The Dominion Elections Act, c. 46, 1938, section 60 (7), provides that any expenses incurred by the Chief Electoral Officer for printing election material and the purchase of election supplies shall be paid from the Consolidated Revenue Fund. All payments were made to the Department of Public Printing and Stationery.

Expenses—Canada Temperance Act, c. 196, R.S. \$ 9,373 97

The above expenditures were under authority of section 19 (3) of the Act which directs that "whenever in any province where voters' lists are used there is no voters' list for any city or county, or any part thereof, which can be used for the purposes of this Act, the Governor in Council may direct that such list or lists be prepared, and may, for the purpose of preparing and giving effect to such new voters' lists, appoint all necessary officers and confer upon them all necessary power, and in the preparation of such lists the provisions of the laws of the province regulating the preparation and revision and bringing into force of the provincial voters' lists, and the provisions of the Dominion Elections Act, relating to the preparation, printing and certifying of voters' lists, shall as far as possible be observed and followed, and all expenses incurred shall be paid by the Minister of Finance out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada".

Payments were made in connection with the Peel Plebiscite of June 16, 1947.

Vote 39 Salaries and Expenses of Office

	Estimates	Allotments	Expenditures
Salaries	24,252 00	24,252 00	21,156 81
Other Pay-list Items.....	75 00	125 00	95 04
Printing and Stationery.....	750 00	750 00	417 85
A Travelling Expenses.....	300 00	1,800 00	1,609 96
Sundries	5,000 00	3,450 00	755 99
	<u>\$ 30,377 00</u>	<u>\$ 30,377 00</u>	<u>\$ 24,035 65</u>

This vote was provided for the administrative expenses of the office of the Chief Electoral Officer.

As at March 31, 1948, there were 10 salaried employees being paid from this vote, of whom 3 were permanent and 7 temporary. N. Castonguay was receiving a salary at an annual rate of \$3,600 on that date.

A Travelling expenses of \$1,561.41 were paid to R. Regimbald.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[14] Sundry Suspense Accounts				
Candidates' Election Deposits.....	\$ 2,200 00	\$ 3,400 00	\$ 1,200 00	

This account is used to record receipts and disbursements of election deposits. Each candidate for election is required to deposit \$200 with the Receiver General at the time he announces his candidature. If he is successful, or obtains half as many votes as the successful candidate, this election deposit is refunded, otherwise it is forfeited to the Crown and transferred to Ordinary Revenue—Miscellaneous.

1947-48
PUBLIC ACCOUNTS

PART II
D

CIVIL SERVICE COMMISSION

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

CIVIL SERVICE COMMISSION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—			
Ordinary	664,653	75	
Demobilization and Reconversion	606,739	42	
			1,271,393 17
Revenues—			
Ordinary	38	80	
Special Receipts	61	88	
			100 68
Net Charge			<u>\$1,271,292 49</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[14] Sundry Suspense Accounts	\$ 2 00	\$ 5 00	\$ 7 00

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page D-4 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
Refunds of Expenditure	38 80	157 58
Special Receipts—		
Refunds of Previous Years' War and Demobilization Expenditures	61 88	139 60
Grand Total	<u>\$ 100 68</u>	<u>\$ 297 18</u>

Certified correct.

C. H. BLAND,
Chairman, Civil Service Commission.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
D-3	Stat.	Civil Service Commissioners: 1 at \$7,000; 2 at \$6,000			
	40)	*Salaries and Contingencies of the Commission..	19,000 00	19,000 00	18,999 96
D-3	573}		650,212 69	645,653 75	573,128 19
		<i>Expenditures: from Appropriations not required for 1947-48</i>			1,220 00
		Total Ordinary	669,212 69	664,653 75	593,348 15

DEMOBILIZATION AND RECONVERSION

D-4	495	Supply of Personnel for Demobilization and Reconversion Services	608,746 12	606,739 42	802,556 83
		Grand Total	\$ 1,277,958 81	\$ 1,271,393 17	\$ 1,395,904 98

* Complete title is shown in the following details

Civil Service Commissioners: 1 at \$7,000; 2 at \$6,000, Civil Service Act, c. 22, R.S. \$ 19,000 00

The above salary rates are supplemented by the amounts quoted in Vote 40.

Vote 40 (and Vote 573, Further Supplementary Estimates) Salaries and Contingencies of the Commission, including the Chairman of the Civil Service Commission at \$3,000 and two Civil Service Commissioners at \$2,000 each, additional to Chap. 22, R.S.C. 1927

	Estimates	Allotments	Expenditures
A Salaries	466,339 00	477,839 00	477,839 00
B Allotted from Vote 73, Salaries, etc.	27,778 69	27,778 69	27,778 69
C Other Pay-list Items	8,095 00	1,595 00	1,274 20
D Printing and Stationery	62,000 00	61,000 00	59,707 04
E Cost of Holding Examinations	19,300 00	19,300 00	18,827 25
F Advertising	20,200 00	18,700 00	18,479 49
G Telephones, Telegrams and Postage	9,500 00	9,500 00	9,056 85
H Miscellaneous	7,000 00	3,500 00	2,894 98
I Travelling Expenses	30,000 00	31,000 00	29,796 25
	\$ 650,212 69	\$ 650,212 69	\$ 645,653 75

As at March 31, 1948, there were 234 salaried employees being paid from this vote, of whom 152 were permanent and 82 temporary.

As the above expenditures and those shown in a similar manner for Vote 495 are both in connection with the supply of personnel for the Civil Service of Canada, the following comments are in respect of expenditures from both votes.

A-C Expenditures for salaries, temporary assistance and other pay-list items, \$1,078,557.16.

D Expenditures of \$76,703.62 represented payments to the Department of Public Printing and Stationery.

E Expenditures of \$20,826.65 comprised: fees of presiding and assisting examiners at \$12 and \$6 per day respectively, \$10,931; fees for marking papers, \$5,593.75; rental of examination halls, janitor services, etc., \$4,131.18; travelling expenses in lieu of fees to technical members of examining boards, \$170.72.

F Total expenditures were \$22,980.60.

G Expenditures of \$14,846.62 consisted of charges for: telephones, \$4,459.33; telegrams, \$4,391.41; postage, \$5,995.88.

H Total expenditures were \$3,597.77.

I Total expenditures were \$34,770.10.

DEMOBILIZATION AND RECONVERSION

Vote 495 Supply of Personnel for Demobilization and Reconversion Services

	Estimates	Allotments	Expenditures
A Temporary Assistance	552,048 00	558,648 00	558,648 00
B Allotted from Vote 73, Salaries, etc.	8,810 12	8,810 12	8,810 12
C Other Pay-list Items	10,888 00	4,288 00	4,207 15
D Printing and Stationery	17,000 00	17,000 00	16,996 58
E Cost of Holding Examinations	2,000 00	2,000 00	1,999 40
F Advertising	4,000 00	4,501 11	4,501 11
G Telephones, Telegrams and Postage	5,000 00	5,789 77	5,789 77
H Miscellaneous	2,000 00	709 12	702 79
I Travelling Expenses	5,000 00	5,000 00	4,973 85
J Transportation	2,000 00	2,000 00	110 65
	<u>\$ 608,746 12</u>	<u>\$ 608,746 12</u>	<u>\$ 606,739 42</u>

As at March 31, 1948, there were 301 temporary salaried employees being paid from this vote.

A—I Comments on expenditures under Vote 40 are in respect of both votes.

J Expenditures were for payment of one-way railway fare to clerks, stenographers and typists assigned to positions in Ottawa, from outside points, (authorized by P.C. 9/5547 of July 19, 1944).

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year		25 73
Previous Years—Collectable		3 51
—Uncollectable	18 16	21 39
	<u>\$ 18 16</u>	<u>\$ 50 63</u>

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[14] Sundry Suspense Accounts				
Unclaimed Cheques Suspense—				
Civil Service Commission	\$ 2 00		\$ 5 00	\$ 7 00

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bland, C. H., Commissioner	\$ 10,000 00		Laidlaw, C. W. (Apr. 16)	3,000 00	
Nelson, S. G., Commissioner	8,000 00		Lambert, L.	3,180 00	
Thivierge, A., Commissioner	8,000 00		Lee, H. T.	3,240 00	
Abbott, J. K. H.	3,060 00		Lefebvre, J. A. O.	4,800 00	1,192 27
Alexander, E. D.	3,900 00	\$ 1,550 14	Leger, R. W.	4,200 00	
Andre, T. H.	3,480 00		Lizotte, J. A.	4,500 00	
Arnold, H. N.	3,900 00	669 35	Lochman, J. C.	3,900 00	
Ault, O. E.	6,600 00	710 85	Macleam, M. M.	3,240 00	
Balmer, M.	3,240 00		Maiden, L. J. (Feb. 18)	3,120 00	
Bardell, R. A.	3,120 00	1,082 71	McCann, G.	3,300 00	
Beaudry, G.	3,540 00	1,098 78	McGillivray, G. B. (to Dept of Mines and Resources, Nov. 1) .	3,060 00	
Blackburn, G. A.	3,900 00		McGivern, D. L.	3,240 00	
Boutin, N. R. (to Post Office Department, Oct. 1)	5,100 00		McNaughton, H. R.	5,400 00	
Brassart, H. P. J.	3,000 00		Medland, C. R.	4,500 00	
Brown, G. A.	3,480 00		Moffit, L. W.	4,200 00	
Bruce, C. G. (July 26)	3,360 00		Morgan, R.	4,800 00	
Carpenter, J. R.	3,360 00		Munro, M. A.	3,960 00	
Carty, G. M.	3,480 00		Murray, J. A.	4,860 00	
Code, R. B.	3,240 00		O'Keefe, G. P.	3,780 00	535 43
Collacott, J. R.	3,420 00		Orr, H. V.	3,120 00	1,211 77
Creighton, L. F.	4,260 00	1,036 71	Packman, R. A.	3,120 00	
Dawe, J. F. (Oct. 1) .	3,600 00		Parent, J. L. A.	3,660 00	
DeSalaberry, C. M.	3,510 00	555 70	Patterson, C. R.	3,360 00	1,587 33
Desrochers, J. P. C. (to Dept. of Justice, Dec. 8)	3,000 00		Patterson, R. M.	3,000 00	
Doherty, W. G.	3,240 00		Perry, W. E.	3,540 00	511 95
Farry, A.	3,120 00		Powers, P. R.	3,900 00	
Faucher, R.	3,300 00		Powers, T. M.	3,480 00	1,073 29
Field, H. H.	4,200 00		Putman, C. V.	4,800 00	
Gagnon, A.	3,300 00		Rainville, G. H.	3,060 00	
Garrett, C. E. C.	4,800 00		Reid, J. G.	3,780 00	
Gauthier, G. E.	3,540 00		Seobie, K. R. J.	3,960 00	820 50
Godfrey, R. F.	3,480 00		Sibley, E. W.	3,480 00	
Gosselin, R.	4,800 00		Siddall, J. J. M.	3,480 00	
Gow, D. J. S.	3,540 00	855 53	Smallwood, L. A.	4,440 00	540 02
Grant, W. M.	3,660 00		Smith, G. K.	3,960 00	
Grantham, E. N.	3,120 00	511 80	Smith, R. A.	3,120 00	1,540 33
Groves, R. J.	3,660 00		Speer, W. D.	3,120 00	980 06
Guay, J. M. E.	3,360 00		Swan, A. M.	3,060 00	
Guthrie, M. C.	3,900 00		Thomas, E. K.	3,060 00	671 59
Harcourt, J.	3,300 00		Thompson, A. D.	3,900 00	545 09
Hawkins, T. H.	3,540 00		Turnbull, D. R.	3,960 00	
Hollingshead, H. C.	3,060 00	1,521 05	Vinokur, J.	3,240 00	733 83
Hughes, W. M.	3,480 00		Walker, R. M.	3,780 00	
Jackson, G. T.	6,600 00	906 38	Walters, P. W. (to Dept. of Fisheries, Sept. 1)	4,080 00	
			Watters, D. M.	4,950 00	707 65
			Weiss, P. F.	3,000 00	
			Young, E. B.	3,000 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Burns, D. M.	\$ 739 24	Duncan, W. A.	746 65	Glover, W. W.	767 98

1947-48
PUBLIC ACCOUNTS

PART II

E

DEPARTMENT OF EXTERNAL AFFAIRS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF EXTERNAL AFFAIRS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—			
Ordinary	7,194,930	95	
Demobilization and Reconversion	22,399,823	26	
			29,594,754 21
Revenues—			
Ordinary	581,195	97	
Special Receipts	781	47	
			581,977 44
Net Charge			\$ 29,012,776 77

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[11] Deposit and Trust Accounts—			
(c) Miscellaneous		815 25	815 25
[14] Sundry Suspense Accounts	19,476 53	2,779 39	22,255 92
	<u>\$ 19,476 53</u>	<u>\$ 3,594 64</u>	<u>\$ 23,071 17</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page E-16 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licenses and Permits	342,750 73	256,784 83
B Proceeds from Sales	1,098 53	3,516 71
C Services and Service Fees	2,072 03	551 66
D Refunds of Expenditure	41,773 23	58,074 60
E Miscellaneous	193,501 45	932 19
Total Ordinary	581,195 97	319,859 99
Special Receipts—		
F Refunds of Previous Years' War and Demobilization Expenditures	781 47	2,759 89
Miscellaneous War, Demobilization and Reconversion Revenues		341 79
Grand Total	<u>\$ 581,977 44</u>	<u>\$ 322,961 67</u>

Details

Ordinary Revenue—

A Privileges, Licenses and Permits:

Passport fees: Ottawa	308,903 05
Visa fees: Ottawa	820 00
Passport and visa fees collected abroad.....	13,646 99
Rentals	485 39
Sundry	18,895 30

342,750 73

B Proceeds from Sales

1,098 53

C Services and Service Fees: Consul and service fees

2,072 03

D Refunds of Previous Years' Expenditures

41,773 23

E Miscellaneous: Canada's share of the League of Nations' liquid assets,

\$173,102.99; Superannuation contributions— Diplomatic Service, \$11,197.45;

sundry \$9,201.01

193,501 45

Total Ordinary

581,195 97

Special Receipts—

F Refunds of Previous Years' War and Demobilization Expenditures

781 47

Grand Total\$ 581,977 44

Certified correct.

L. B. PEARSON,

Under Secretary of State for External Affairs.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
E-5	Stat.	Secretary of State for External Affairs—Salary and Motor Car Allowance.....	12,000 00	12,000 00	3,709 68
E-5	41	Departmental Administration.....	1,629,604 00	1,606,941 00	813,403 57
E-5	717				
E-5	42	Passport Office—Administration.....	157,500 00	138,800 70	121,951 07
E-5	718				
E-6	43	*Representation Abroad.....	4,008,108 00	3,522,612 19	2,479,351 22
E-6	719				
E-10	44	To provide for hospitality in connection with visitors from abroad.....	25,000 00	6,162 38	12,651 08
E-10	45	Amount required to meet loss on exchange.....	50,000 00	13,301 23	21,482 42
E-10	720				
E-10	46	Grant to United Nations Society in Canada....	3,000 00	3,000 00	3,000 00
E-10	47	*Administrative Expenses of the Provisional International Civil Aviation Organization....	25,001 00	15,244 03	19,011 18
E-10	721				
E-10	48	Canadian Section of Canada—U.S. Permanent Joint Board on Defence.....	2,500 00	734 35	1,468 26
E-11	49	Canadian Representation at International Con- ferences.....	400,000 00	367,949 55	273,878 17
E-12	722	To provide for relief of distressed Canadian citizens abroad.....	10,000 00	8,826 80	
CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS					
E-12	50	Grant to the International Red Cross Com- mittee.....	20,000 00	20,000 00	40,000 00
E-13	51	Grant to the United Nations Organization for 1947.....	912,800 00	903 198 55	
E-13	52	Portion of Expenditure of the Imperial Econo- mic Committee.....	14,500 00	14,220 80	7,110 40
E-13	53	Portion of Expenditure of the Imperial Shipping Committee.....	1,300 00	1,292 80	646 40

PUBLIC ACCOUNTS: PART II

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS— <i>Concluded</i>					
E-13	54	Portion of Expenses of International Wheat Council.....	2,600 00	.....	1,012 50
E-13	55	Provisional International Civil Aviation Organ- ization.....	134,021 00	134,021 00	98,000 00
E-13	56	Food and Agriculture Organization of the United Nations.....	96,000 00	95,475 00	190,006 39
E-13	574	Canada's contribution to the Inter-Allied Repa- rations Agency.....	37,750 00	37,496 27	30,786 89
E-13	575	Canada's contribution to the Inter-American Committee on Social Security.....	4,500 00	4,433 83	4,433 83
E-13	577	Canada's contribution to the International Labour Organization.....	176,500 00	176,434 49	169,904 34
E-14	578	Canada's contribution to the International Commission on Air Navigation.....	875 00	872 64	9,841 44
E-14	723	Canada's contribution to the United Nations Educational, Scientific and Cultural Organ- ization.....	57,600 00	57,526 20	255,672 00
E-14	724	Canadian Government's contribution to the support of the Commonwealth Commu- nications Council.....	8,100 00	4,040 00	6,060 00
E-14	725	Canada's Assessment for membership in the Comité International Technique d'Experts Juridiques Aériens.....	325 00	303 97	1,145 28
E-14	726	Intergovernmental Committee on Refugees....	2,200 00	2,181 60	8,352 70
PENSIONS AND OTHER BENEFITS					
E-14	Stat.	Annuity to the Honourable Philippe Roy.....	5,000 00	5,000 00	4,999 92
INTERNATIONAL JOINT COMMISSION					
E-14	Stat.	Salaries and Expenses of the Commission.....	42,611 57	42,611 57	39,530 00
SUPERANNUATION AND RETIREMENT BENEFITS					
E-14	Stat.	Gratuities to families of deceased employees...	250 00	250 00	2,060 00
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			508,446 81
		Total Ordinary.....	7,839,645 57	7,194,930 95	5,127,915 55
DEMOBILIZATION AND RECONVERSION					
E-15	496	To provide for payment of employees' claims for loss of or damage to personal effects which they were compelled to leave behind when they had to leave their posts due to war....	41,050 00	1,984 72	4,827 15
E-15	905	Contribution to the United Nations War Crimes Commission.....	2,850 00	2,811 30	590 92
E-15	906	Canadian Government's Contribution to the International Refugee Organization.....	5,468,000 00	5,467,921 09	
E-15	908	*General Post-UNRRA Relief.....	20,000,000 00	16,927,106 15	
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			831,948 17
		Total Demobilization and Reconversion.....	25,511,900 00	22,399,823 26	837,366 24
		Grand Total.....	\$33,351,545 57	\$29,594,754 21	\$5,965,281 79

* Complete title is shown in the following details

Salary of the Secretary of State for External Affairs, Rt. Hon. L. S. St. Laurent, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to the Secretary of State for External Affairs, Appropriation Act, No. 5, c. 61, 1931	\$ 2,000 00

Vote 41 (and Vote 717, Further Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	914,763 00	924,563 00	922,213 07
Other Pay-list Items	15,610 00	4,510 00	4,211 52
A Printing and Stationery	60,000 00	97,000 00	95,871 82
Freight and Express	10,000 00	11,500 00	11,459 42
Telephones and Telegrams	105,700 00	91,700 00	91,195 24
Postage	96,600 00	84,400 00	82,883 93
B Travel and Removal Expenses	111,850 00	210,850 00	199,756 34
Publicity and Information	241,200 00	90,700 00	85,742 48
C Sundries	73,881 00	114,381 00	113,607 18
	<u>\$1,629,604 00</u>	<u>\$1,629,604 00</u>	<u>\$1,606,941 00</u>

As at March 31, 1948, there were 452 salaried employees being paid from this vote, of whom 58 were permanent and 394 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B Expenditures comprise: travelling expenses, \$42,628.15 and removal expenses, \$157,128.19. Removal expenses of employees whose salaries are charged to Vote 43 are paid from this allotment.

C Expenditures comprise: subscriptions and publications, \$9,165.01; press news, \$6,905.06; teletype service, \$75,473.86; courier service, \$7,960.32; miscellaneous, \$14,102.93.

Vote 42 (and Vote 718, Further Supplementary Estimates) Passport Office—Administration

	Estimates	Allotments	Expenditures
Salaries	112,407 00	107,407 00	98,515 90
Other Pay-list Items	1,830 00	1,830 00	763 99
Printing and Stationery	40,000 00	47,000 00	39,488 78
Postage	500 00	500 00	
Sundries	2,763 00	763 00	32 03
	<u>\$ 157,500 00</u>	<u>\$ 157,500 00</u>	<u>\$ 138,800 70</u>

As at March 31, 1948, there were 59 salaried employees being paid from this vote, of whom 7 were permanent and 52 temporary.

Vote 43 (and Vote 719, Further Supplementary Estimates) Representation Abroad—including salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments

	Estimates	Allotments	Expenditures
<i>Commonwealth</i>			
High Commissioners' Offices—			
A United Kingdom	333,240 00	314,331 52	299,058 38
B Australia	73,963 00	65,456 33	58,309 47
C New Zealand	53,000 00	67,466 08	65,850 66
D South Africa	49,300 00	38,510 85	34,687 87
E Ireland	48,380 00	72,976 20	66,479 03
F Newfoundland	44,500 00	47,882 59	46,591 40
	<u>602,383 00</u>	<u>606,623 57</u>	<u>570,979 81</u>
<i>Foreign Countries</i>			
Embassies—			
G United States.....	357,429 00	675,452 69	637,277 27
H Brazil	99,400 00	81,853 38	75,754 43
I Russia	102,000 00	138,069 84	104,878 23
J China	171,732 00	305,893 94	277,098 54
K Mexico	102,500 00	114,280 87	108,421 24
L Peru	60,000 00	48,530 21	43,010 34
M Chile	78,400 00	71,613 09	64,972 88
N France	268,884 00	296,976 88	259,395 27
O Belgium	130,800 00	163,909 25	151,153 01
P The Argentine	96,322 00	93,681 78	86,934 02
Q Greece	106,400 00	114,348 63	83,076 03
	<u>1,573,917 00</u>	<u>2,107,610 66</u>	<u>1,891,971 29</u>
Legations—			
R The Netherlands	92,000 00	98,809 03	91,741 94
S Norway	93,863 00	89,728 05	74,929 82
T Cuba	73,108 00	76,256 92	64,589 39
	<u>258,971 00</u>	<u>264,794 00</u>	<u>231,261 15</u>
Consulates—			
U U.S.A. New York, N.Y.....	130,119 00	136,041 51	120,917 24
V Portugal	12,000 00	12,000 00	10,122 40
	<u>142,119 00</u>	<u>148,041 51</u>	<u>131,039 64</u>
Vice Consulates—			
W U.S.A. Portland, Me.	800 00	950 00	804 00
Canadian Military Mission—			
X Germany	53,918 00	53,918 00	43,788 78
Canadian Liaison Mission—			
Y Japan	25,000 00	64,169 77	57,295 27

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
<i>Miscellaneous</i>			
Z New Offices	665,000 00	723,693 82	590,828 28
To build or purchase premises for offices or residences for missions abroad and to furnish and equip premises	611,000 00	38,306 67	4,543 97
Further amounts required other than those voted above, to allow for adjustments in Allowance Scales to meet rising costs abroad	75,000 00		
	<u>1,351,000 00</u>	<u>762,000 49</u>	<u>595,372 25</u>
	<u>\$4,008,108 00</u>	<u>\$4,008,108 00</u>	<u>\$3,522,612 19</u>

As at March 31, 1948, there were 346 salaried employees being paid from this vote, of whom 129 were permanent and 217 temporary.

A more detailed statement of expenditures by offices and objects of expenditure follows:

	Salaries	Other Pay-list Items	Allowances	Printing and Stationery	Freight and Express	Telephones and Telegrams
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Commonwealth</i>						
High Commissioners' Offices—						
A United Kingdom.....	156,910 43	679 07	70,310 26	3,467 51	205 33	20,349 23
B Australia.....	24,846 87	295 50	9,876 03	1,209 37	142 01	2,217 28
C New Zealand.....	20,538 10	14 63	10,798 38	652 57	270 51	1,906 30
D South Africa.....	13,975 95		10,950 19	810 26	456 02	327 79
E Ireland.....	24,029 40	61 72	12,329 99	604 57	64	582 78
F Newfoundland.....	14,432 26		15,093 21	361 67	646 02	818 02
<i>Foreign Countries</i>						
Embassies—						
G United States.....	143,564 55		102,845 95	5,589 59	59 36	7,528 61
H Brazil.....	30,656 61		24,582 92	1,204 81	200 95	2,501 26
I Russia.....	37,330 43		16,861 19	1,096 12	923 01	11,192 49
J China.....	55,487 50		3,388 86	584 32	9,054 45	9,094 80
K Mexico.....	34,356 82		32,242 02	481 32	934 69	1,193 51
L Peru.....	15,907 56		15,740 86	493 87	38 13	380 63
M Chile.....	22,884 15	1 90	23,646 17	839 91	186 98	1,229 10
N France.....	99,444 17		68,729 68	2,297 08	1,513 25	21,860 26
O Belgium.....	45,065 68	656 20	41,107 99	1,152 89	923 48	6,958 94
P The Argentine.....	27,566 91		25,019 84	805 54	131 30	4,081 66
Q Greece.....	32,676 03		21,289 83	1,967 37	190 60	4,232 89
Legations—						
R The Netherlands.....	32,749 21		24,027 15	662 70	275 11	4,116 62
S Norway.....	24,093 42	3 48	22,156 28	846 06	273 04	1,810 12
T Cuba.....	19,289 90		21,959 16	989 23	219 12	1,011 11
Consulates—						
U U.S.A. New York, N.Y.....	55,757 08		37,461 25	1,120 19	84 15	5,661 82
V Portugal.....	3,480 00		5,352 61	393 96	34 65	22 57
W Vice Consulate— U.S.A. Portland, Me.....	804 00					
X Canadian Military Mission— Germany.....	35,711 27		5,144 80	439 37	17 54	12 08
Y Canadian Liaison Mission— Japan.....	17,845 34		7,135 00	600 29	201 62	92 51
<i>Miscellaneous</i>						
Z New Offices—						
Brazil (Sao Paulo).....				40 31		
Czechoslovakia.....	18,210 31	228 95	5,759 21	834 65	1,386 35	3,575 37
Denmark.....	10,822 67		8,901 98	919 97	6 16	1,338 56
India.....	29,215 92		18,956 14	2,768 52	1,112 92	4,397 89
Italy.....	10,645 51		6,188 86	980 36	395 65	2,710 98
Poland.....	11,412 19		211 05	1,051 35	229 56	75 40
Sweden.....	3,794 48		5,278 63	164 61	170 29	692 70
Switzerland.....	18,529 37		13,119 45	1,622 79	152 10	2,259 54
Turkey.....	11,694 52		9,024 26	1,085 57	992 32	1,718 35
U.S.A. Boston.....						
U.S.A. Chicago.....	10,876 96		6,640 62	947 42	63 72	654 72
U.S.A. Detroit.....				348 35		
U.S.A. San Francisco.....				601 65		
Venezuela.....				155 14		3 65
Yugoslavia.....	3,227 87		1,456 90	1,019 79	182 52	11 06
United Nations—Canadian Delegation to.....	21,726 97		15,815 39			
General.....				2,596 39		
Total—New Offices.....	150,156 77	228 95	91,352 49	15,136 87	4,691 59	17,438 22
	1,139,560 41	1,941 45	719,402 11	43,807 44	21,673 55	126,621 40

ABROAD

Postage	Travel	Rent, Fuel and Light	Purchase of Land and Buildings	Purchase of Furnishings and Equipment	Food and Lodging	Miscellaneous	Total
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
4,716 79	1,759 11	11,745 77	8,888 00	11,203 52	2,606 34	6,217 02	299,058 38
1,161 41	1,896 45	3,716 52		10,493 33	259 91	2,194 79	58,309 47
923 55	3,155 16	1,531 49	8,248 01	11,218 07	1,177 81	5,416 08	65,850 66
1,052 21	2,543 28	1,969 76		210 85	1,805 01	586 55	34,687 87
189 88	944 19	3,215 70	10,576 20	11,420 00	883 80	1,640 16	66,479 03
206 00	73 50	571 32		8,782 59		5,609 81	46,594 40
405 55	2,798 56	10,960 35	342,659 49	5,664 20	1,048 54	14,152 52	637,277 27
840 50	840 91	9,710 70		953 38	155 10	4,107 29	75,754 43
50 95	139 82	14,052 34		8,069 94		15,161 97	104,878 26
382 05	1,505 77	24,178 71	89,729 89	49,382 05	15,769 78	18,540 36	277,098 54
260 16	723 92	20,371 99		14,280 87	920 82	2,655 12	108,421 24
250 24	1,086 80	7,604 42		30 21	181 53	1,296 09	43,010 34
384 20	81 18	11,384 62		2,413 09		1,920 78	64,972 88
1,384 65	6,101 72	16,135 46		12,092 88	6,452 61	23,383 51	259,395 27
454 01	1,202 90	18,067 75		21,109 25	254 88	14,199 04	151,153 01
586 21	12 32	16,555 68		8,009 78	3,016 20	1,148 58	86,934 02
71 09	489 89	7,559 72		9,948 63	83 98	4,566 00	83,076 03
229 78	1,208 81	9,736 24		9,809 03	2,678 72	6,248 57	91,741 94
506 57	1,724 85	5,223 17		11,865 05	4,344 65	2,083 13	74,929 82
402 01	1,311 24	8,507 97		8,648 92	32 53	2,218 20	64,589 39
666 04	1,571 82	13,197 49		1,122 51	1,613 95	2,660 94	120,917 24
		509 12				329 49	10,122 40
							804 00
44 04	1,245 74					1,173 94	43,788 78
34 37	2,294 61	2,734 57		14,169 77	8,784 59	3,502 60	57,395 27
							40 31
229 56	847 41	5,106 74	964 20	35,597 95	7,787 84	3,624 38	84,152 92
322 76	77 43	13,168 52		22,720 43	1,634 38	2,233 12	62,145 98
420 68	1,710 46	2,229 02		27,716 10	7,351 38	3,265 33	99,144 36
278 15	692 78	10,251 12		19,501 72	4,266 11	2,252 50	58,163 74
66 82	315 86	1,482 23		2,127 45	7,438 66	1,339 66	25,750 23
92 03	39 05	45 44		796 08	1,395 10	107 62	12,576 03
375 15	1,720 63	7,186 52		20,997 94	8,385 86	4,807 80	79,157 15
68 16	511 34	12,326 28		22,849 30	3,480 22	4,886 46	68,636 78
171 27	1,700 54	5,178 21		3,452 38	255 31	1,117 04	31,058 19
22 27	22 75	340 70		3,536 53	102 61	1,104 41	5,477 62
							601 65
				17 17		27 24	203 20
2 01	541 41	659 00		14,516 57	1,415 12	549 12	23,581 37
				4,543 97			37,542 36
2,048 86	8,179 66	57,973 78	964 20	178,373 59	43,512 59	25,314 68	7,140 36
							595,372 25
17,251 12	42,892 21	277,214 64	461,065 79	409,271 51	95,583 34	166,327 22	3,522,612 19

Vote 44	To provide for hospitality in connection with visitors from abroad.....	25,000 00
	Expenditures	\$ 6,162 38

Vote 45 (and Vote 720, Further Supplementary Estimates)	Amount required to meet loss on exchange.....	50,000 00
	Expenditures	\$ 13,301 23

Expenditures were incurred at the Canadian Embassy in Russia under authority of P.C. 23/11742 dated December 30, 1942, which reads in part: "The Board also recommend that all members of the Canadian Mission at Kuibyshev, including Military personnel, be guaranteed exchange at the rate of 25 roubles to the United States dollar, limited to an amount in roubles per quarter sufficient to provide for normal living expenses and hospitality, as determined in each individual case by the Head of the Mission in accordance with current conditions."

Vote 46	Grant to United Nations Society in Canada.....	3,000 00
	Expenditures	\$ 3,000 00

Vote 47 (and Vote 721, Further Supplementary Estimates) Administrative Expenses of the Provisional International Civil Aviation Organization, including authority for the appointment of the Delegate for Canada to the Provisional International Civil Aviation Organization at \$12,000 per annum

	Allotments	Expenditures
Salaries	18,439 00	10,475 03
Printing and Stationery	500 00	384 51
Freight and Express	100 00	
Telephones and Telegrams	550 00	513 62
Postage	100 00	46 02
Travel	1,000 00	315 70
Sundries	4,312 00	3,509 15
	\$ 25,001 00	\$ 15,244 03

The amount of the above vote, \$25,001, was not subdivided in the Estimates; the allotments were as authorized by Treasury Board.

Expenditures represent payments in connection with the maintenance of the office of the permanent delegate for Canada at Montreal.

As at March 31, 1948, there were 2 temporary salaried employees being paid from this vote.

Vote 48	Canadian Section of Canada—U.S. Permanent Joint Board on Defence.....	2,500 00
	Expenditures	\$ 734 35

Expenditures represent payments of travelling and sundry expenses of the Canadian members of the Board.

Vote 49 Canadian Representation at International Conferences	400,000 00
Expenditures	\$ 367,949 55

Details of expenditures by conferences follow:

	City	Travelling expenses	Other expenditures	Total
Atomic Energy Commission	New York	17,689 31	9,940 68	27,629 99
Canada—Newfoundland Conference	Ottawa	2,578 90	3,363 95	5,942 85
Canadian Group to Japan	Tokyo	565 50	5,556 99	6,122 49
Commonwealth Conference	Canberra	8,232 45	8 47	8,240 92
Economic and Social Council	New York	8,812 11	10,216 23	19,028 34
Food and Agriculture Organization	Geneva	250 07	93	251 00
Interim Commission of the World Health Organization (4th Meeting) ..	Geneva	3,562 13	92 51	3,654 64
Interim Commission of the World Health Organization (5th Meeting) ..	Geneva	2,216 07	35 61	2,251 68
International Civil Aviation Organization	Montreal	518 28	698 74	1,217 02
International Refugee Organization	Geneva	3,839 15	114 33	3,953 48
International Telecommunications	Atlantic City	7,448 38	418 48	7,866 86
International Trade and Employment ..	Geneva	68,807 07	38,611 10	107,418 17
International Trade and Employment ..	Havana	31,347 91	12,213 41	43,561 32
International Wheat Council	Washington	509 44		509 44
Multilateral Air Conference	Geneva	4,291 18	1,802 56	6,093 74
Palestine Question	New York	167 93	6 20	174 13
Red Cross Conference	Geneva	1,376 06		1,376 06
United Nations Assembly	New York	66,848 74	35,953 45	102,802 19
United Nations Freedom of Information and The Press	Geneva	2,652 12		2,652 12
United Nations Educational, Scientific and Cultural Organization	Mexico	7,597 25	1,311 91	8,909 16
Sundry		6,712 21	1,581 74	8,293 95
		<u>\$ 246,022 26</u>	<u>\$ 121,927 29</u>	<u>\$ 367,949 55</u>

Following is a list of delegates and personnel who received travelling expenses of \$500 or over. It should be noted that the amounts shown are not included in the travelling expenses of Honourable Members of the Senate. Members of the House of Commons and Government employees listed elsewhere.

	Amount		Amount		Amount
Honourable Members of the Senate—		External Affairs:		External Affairs—Continued	
Lambert, N. P.	1,280 19	Angus, H. F.	1,421 06	Grandmaitre, J. R. ..	950 65
Leger, A. J.	924 33	Bailey, S. E.	1,002 90	Graves, J.	987 03
Members of the House of Commons—		Baker, L.	992 81	Halstead, J. G. H. ..	947 08
Beaudoin, L. R.	1,413 95	Bennett, A.	1,207 60	Hambleton, G.	668 23
Bradette, J. A.	1,381 28	Booth, C. S.	987 59	Hawkins, M.	899 15
Claxton, Hon. Brooke	2,482 25	Bourgeois, R. J. A..	917 65	Hebert, C. P.	1,209 51
Hackett, J. T.	566 01	Browne, J. M.	684 68	Hebert, L. J.	744 16
Harris, W. E.	737 42	Buckley, M. C.	774 28	Henry, R. K.	2,403 01
Isley, Rt. Hon. J. L.	2,475 86	Burgess, F.	924 73	Henson, M.	2,267 14
MacInnis, A.	739 45	Carlisle, F.	1,160 32	Hyde, R.	911 86
Martin, Hon. Paul ..	905 46	Carson, B. M.	896 69	Ignatieff, G.	1,101 26
St. Laurent, Rt. Hon.		Carter, H. H.	1,388 35	Kelly, J. M.	1,123 09
L. S.	545 59	Cation, L. M.	569 50	Kidd, G. P.	685 20
Tucker, W. A.	707 32	Collins, R. E.	1,591 37	Lavergne, O. O.	860 54
Government Employees by Departments, etc.—		Cote, E. A.	1,277 53	Lavigne, C. P.	701 06
Agriculture:		Courtright, C. N. ...	666 70	Leslie, M.	867 62
Hannon, H. H.	922 71	Cullen, G.	972 77	MacCallum, E. P. ...	1,121 45
Richards, A. E.	4,794 35	Daley, S. C.	2,666 10	Macdonald, J.S.	1,488 05
Shaw, A. M.	1,140 37	Davis, H. F.	773 13	MacKay, R. A.	970 85
		Denault, J. A. Y.	903 86	Marshall, L.	853 99
		DeNiverville, C.	922 03	Matheson, A. J.	999 07
		Desy, Jean	2,519 65	Mayrand, Leon	799 80
		Drury, C. M.	1,311 58	McElhinney, H.	2,261 15
		Fahey, M.	798 94	McKay, M. A.	816 28
		Forget, G.	523 93	McKim, A. C.	900 16
		Fournier, M. C.	545 37	McLachlan, A. N. ..	1,214 76

	Amount		Amount		Amount
External Affairs—Concluded					
McNaughton, A. G. L.	5,726 90	Fisheries:		Royal Canadian Mounted Police:	
Measures, W. H.	1,061 78	Bates, Stewart	857 25	Ashe, F. W.	957 95
Molson, P. T.	670 42	Justice:		Barbeau, G.	546 18
Munroe, J. E.	2,504 05	Ross, E. J.	1,370 84	Depocas, G. G.	795 36
Norman, E. H.	2,552 71	Wickwire, A.	843 72	Lefebvre, L. J.	856 23
Ouellette, J. M.	500 64	Library of Parliament:		Secretary of State:	
Pearson, L. B.	2,838 01	Hardy, F. A.	547 51	Dumont, T.	1,849 37
Perrault, H. M.	957 27	Mines and Resources:		Trade and Commerce:	
Pierce, S. D.	1,898 93	Barbeau, M.	757 62	Bull, W. F.	1,162 84
Plouffe, A.	790 44	National Defence:		Couillard, L. E.	5,022 08
Pulford, E.	949 40	Baillie, J. F.	651 60	Cowper, G. C.	1,376 69
Rae, S. F.	630 60	Byers, E. A. C.	723 60	Kemp, H. R.	2,710 82
Riddell, G. G.	2,579 10	Clarkson, J. M. E. ..	1,166 83	MacGregor, F. A.	2,260 16
Riddell, R. G.	2,040 22	Decarie, P. J.	833 21	Mahon, C.	1,109 38
Roy, L.	611 43	Ireton, S.	1,848 90	Manion, J. P.	1,306 24
Rump, S.	564 00	Jamieson, J. A.	915 84	Neal, A. L.	2,654 90
St. George, L.	721 20	Laughren, J. H.	820 56	Robbins, J. E.	5,094 54
Smith, A. C.	790 79	Maheux, J. A.	700 48	Rosenthal, R. W.	1,155 65
Stephens, L. A. D. ..	834 76	Roberge, J.	720 87	St. Laurent, G.	2,463 21
Stone, T. A.	2,872 55	Werth, P. J.	804 88	Watson, G. O.	1,147 07
Stoner, A. G.	1,535 97	National Health and Welfare:		Wilson, C. F.	509 34
Unger, M. E.	2,251 19	Cameron, R. P.	530 97	Veterans Affairs:	
Waddell, C. M.	887 20	Couture, E.	1,058 89	Crawford, A.	618 13
Wilgress, L. D.	9,292 72	Curry, R. B.	539 58	Others—	
Williams, B. M.	1,161 19	Davidson, G. F.	1,912 21	Bow, M. R.	1,324 67
Young, L. D.	846 76	Sinclair, A.	1,275 44	Dilworth, I.	720 13
Finance:				Dunton, A. D.	883 35
Armstrong, H. J.	1,096 21	National Research Council:		Ford, A. R.	707 63
Burns, M.	857 41	Babbitt, J. S.	1,651 44	Irwin, A.	515 33
Callaghan, W. J.	2,970 45	Henderson, J. T.	1,210 48	Jackson, F. W.	663 03
Cousineau, R.	2,856 16	Laurence, G. C.	1,361 85	McArthur, D.	668 23
Cromwell, M. L.	2,118 41	National Revenue:		Melanson, J. A.	789 18
Deutseh, J. J.	2,979 41	Brown, A. W.	1,261 97	Morrow, C. J.	817 67
Dole, A. M.	933 07	Kerr, M. E.	1,332 46	Pare, L.	668 23
Hooper, C. W.	2,354 31	Sim, D.	1,169 35	Routley, T. C.	2,165 49
McGillivray, D. L. ..	2,370 24	Urquhart, G. B.	2,104 17	Other travelling expenses	
McKinnon, H.	5,142 99	Privy Council Office:		(each under \$500) ..	9,854 13
Morrison, A. A.	1,756 69	Baldwin, J. R.	1,172 80	Total Travelling	
Perry, G. N.	1,953 48	Gill, E. W. J.	516 99	Expenses	\$246,022 26
Pollock, S.	969 09	Public Works:			
Pouliot, M.	2,544 18	McCurry, H. O.	637 27		
Reisman, S. S.	4,207 32				

Vote 722 To provide for relief of distressed Canadian citizens abroad.....	10,000 00
Expenditures	\$ 8,826 80

Expenditures represent payments made by the Diplomatic Missions abroad for distressed Canadians, on written agreement of repayment. Such repayments are credited to Ordinary Revenue.

CANADIAN CONTRIBUTIONS TO INTERNATIONAL OR COMMONWEALTH ORGANIZATIONS

NOTE.—Expenditures under this heading represent direct payments in Canadian funds except where otherwise stated.

Vote 50 Grant to the International Red Cross Committee.....	20,000 00
Expenditures	\$ 20,000 00

Vote 51 (and Vote 579, Further Supplementary Estimates) Grant to the United Nations Organization for 1947	912,800 00
Expenditures	\$ 903,198 55

The above expenditures represent a payment of \$898,705.02 (U.S. Funds).

Vote 52 Portion of Expenditure of the Imperial Economic Committee	14,500 00
Expenditures	\$ 14,220 80

The above expenditures represent a payment of £ 3,520.

Vote 53 Portion of Expenditure of the Imperial Shipping Committee	1,300 00
Expenditures	\$ 1,292 80

The above expenditures represent a payment of £ 320.

Vote 54 Portion of Expenses of International Wheat Council	\$ 2,600 00
Expenditures	nil

Vote 55 (and Vote 576, Further Supplementary Estimates) Provisional International Civil Aviation Organization	134,021 00
Expenditures	\$ 134,021 00

Vote 56 Food and Agriculture Organization of the United Nations	96,000 00
Expenditures	\$ 95,475 00

The above expenditures represent a payment of \$95,000 (U.S. Funds).

Vote 574 Canada's contribution to the Inter-Allied Reparations Agency	37,750 00
Expenditures	\$ 37,496 27

The above expenditures represent a payment of 1,641,692.90 Belgian francs.

Vote 575 Canada's contribution to the Inter-American Committee on Social Security ..	4,500 00
Expenditures	\$ 4,433 83

The above expenditures represent a payment of \$4,411.77 (U.S. Funds).

Vote 577 Canada's contribution to the International Labour Organization	176,500 00
Expenditures	\$ 176,434 49

PUBLIC ACCOUNTS: PART II

Vote 578	Canada's contribution to the International Commission on Air Navigation...	875 00
	Expenditures	<u>\$ 872 64</u>

The above expenditures represent a payment made through the High Commissioner's Office, London, of £216.

Vote 723	Canada's contribution to the United Nations Educational, Scientific and Cultural Organization.....	57,690 00
	Expenditures	<u>\$ 57,526 20</u>

The above expenditures represent a payment of \$57,240 (U.S. Funds).

Vote 724	Canadian Government's contribution to the support of the Commonwealth Communications Council	8,100 00
	Expenditures	<u>\$ 4,040 00</u>

The above expenditures represent a payment of £1,000.

Vote 725	Canada's Assessment for membership in the Comité International Technique d'Experts Juridiques Aériens.....	325 00
	Expenditures	<u>\$ 303 97</u>

The above expenditures represent a payment of 36,000 French francs.

Vote 726	Intergovernmental Committee on Refugees.....	2,290 00
	Expenditures	<u>\$ 2,181 60</u>

The above expenditures represent a payment of £540.

PENSIONS AND OTHER BENEFITS

Annuity to the Honourable Philippe Roy, Appropriation Act No. 4, c. 54, 1938.....	<u>\$ 5,000 00</u>
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INTERNATIONAL JOINT COMMISSION

Salaries and Expenses of the Commission (1-2, Geo. V, c. 28).....	<u>\$ 42,611 57</u>
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As at March 31, 1948 there were 4 permanent salaried employees being paid from this vote.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	<u>\$ 250 00</u>
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DEMOBILIZATION AND RECONVERSION

Vote 496 (and Vote 907, Further Supplementary Estimates) To provide for payment of employees' claims for loss of or damage to personal effects which they were compelled to leave behind when they had to leave their posts due to war.....			41,050 00
Expenditures	\$	1,984 72	

Expenditures represent payments made as follows: Jean Desy, \$1,941.07; H. H. Wrong, \$43.65.

Vote 905 Contribution to the United Nations War Crimes Commission.....			2,850 00
Expenditures	\$	2,811 30	

The above expenditures represent a payment of £695.17.4.

Vote 906 Canadian Government's Contribution to the International Refugee Organization			5,468,000 00
Expenditures	\$	5,467,921 09	

The above expenditures represent payment of \$5,440,717.50 (U.S. Funds).

Vote 908 General Post-UNRRA Relief, including payment to the International Children's Emergency Fund, subject to such terms and conditions as may be approved by the Governor in Council.....			20,000,000 00
Expenditures	\$	16,927,106 15	

	Allocations	Expenditures
A International Children's Emergency Fund	5,000,000 00	5,000 000 00
A Relief to Austria	3,409,090 91	3,095,866 42
A Relief to Greece	4,545,454 55	4,123,096 19
A Relief to Italy	4,545,454 54	4,303,897 76
B Canadian Council for Reconstruction through UNESCO	200,000 00	200,000 00
C Council for the United Nations Appeal for Children	200,000 00	200,000 00
D Advertising	4,425 78	4,245 78
Reserved for Subsequent Decision	2,095,574 22	
	\$ 20,000,000 00	\$ 16,927,106 15

A P.C. 3247, August 12, 1947 granted authority to make Post-UNRRA relief payments as follows: International Children's Emergency Fund \$5,000,000; Austria \$3,000,000; Greece \$4,000,000; Italy \$4,000,000. P.C. 5233, December 26, 1947 allocated a further amount of \$1,500,000 for the purchase of fish for these countries in the same ratio as their original allocations.

Payment of \$5,000,000 to the International Children's Emergency Fund was made to the Canadian Commercial Corporation at the request of the Fund authorities.

All payments in connection with the allotments for Austria, Greece and Italy represent the purchasing and forwarding charges in respect of food, clothing, medical supplies, leather and seeds.

B P.C. 4949, December 4, 1947 authorized this allocation for the purchase in Canada of supplies for educational, scientific and cultural reconstruction in war-devastated areas. Payment was made direct to the Council.

C P.C. 595, February 17, 1948 authorized this allocation on the understanding that this sum would be made available to the International Children's Emergency Fund for purchase in Canada of relief supplies. Payment was made direct to the Council.

D P.C. 23 177, January 16, 1948 authorized this allocation to provide for advertising charges in connection with the purchase of fish.

PUBLIC ACCOUNTS: PART II

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	79,444 63	18,175 12
Previous Years—Collectable	411 56	267 04
—Uncollectable	nil	nil
	<u>\$ 79,856 19</u>	<u>\$ 18,442 16</u>

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
A <i>Empress of Ireland</i> Relief Fund.....		3,686 08	4,501 33	815 25
[14] Sundry Suspense Accounts				
B External Affairs—Suspense	19,445 53	129,183 04	131,924 40	22,186 89
C Unclaimed Cheques Suspense—External Affairs	31 00	7 00	45 03	69 03
	<u>19,476 53</u>	<u>129,190 04</u>	<u>131,969 43</u>	<u>22,255 92</u>
	<u>\$ 19,476 53</u>	<u>\$ 132,876 12</u>	<u>\$ 136,470 76</u>	<u>\$ 23,071 17</u>

A This fund was raised by subscription in Great Britain following the sinking of the *Empress of Ireland* in 1914. Credits are deposits to the credit of The Receiver General of Canada in the Bank of Montreal, London, England, by the Public Trustee of the fund. These deposits are credited to this account and the Department of External Affairs, the agent in Canada for the Trustee, makes disbursements to beneficiaries both here and in the United States.

B Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition thereof.

C All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names, annual salary rates, and living and representation allowances of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are the travelling or removal expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving annual salaries of less than \$3,000 who received travelling or removal expenses of \$500 or over.

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses	Removal expenses
OTTAWA			
Pearson, L. B., Under-Secretary of State for External Affairs.....	\$ 15,000 00		
Beaudry, L., Associate Under-Secretary of State for External Affairs	12,000 00		
Reid, E., Assistant Under-Secretary of State for External Affairs ..	8,000 00		
Matthews, W. D., Assistant Under-Secretary of State for External Affairs (Administration)	8,000 00		
Anderson, A. C.	5,700 00		

	Salary rate	Travelling expenses	Removal expenses
Andrew, A. J.	3,420 00		
Andrew, G. C. (Aug. 28)	6,500 00		
Angus, H. F. (Sept. 11)	6,300 00		
Audette, L. C. (l.w.p. Nov. 1)	4,680 00	\$ 799 35½	
Bearman, G. M.	3,120 00		
Beattie, L.	3,120 00		
Beaudry, G.	3,780 00		
Berlis, N. F.	3,660 00		
Bernier, J. M. (Nov. 1)	4,140 00		
Booth, C. S.	4,600 00		
Boyce, J. F.	4,200 00		
Bridle, P. A.	3,660 00		
Burbridge, K. J.	4,500 00		
Burwash, H. D.	3,540 00		
Cadieux, M.	4,500 00		
Chance, L. G.	5,700 00	1,496 03	
Chaput, R.	3,660 00		
Charpentier, F.	4,500 00		
Clark, H. F.	3,600 00		
Cleveland, J. H.	4,260 00	1,054 97	
Cooper, A. L.	3,000 00		
Cote, E. A.	4,500 00		
Crean, G. G.	4,500 00		
Cullen, W. H.	3,360 00	1,002 66	
Day, A. A.	4,980 00		
Drury, C. M.	5,700 00		
Dumouchel, J. G.	3,300 00		
Durbin, W. St. L.	3,600 00		
Eberts, C. C.	4,500 00		\$ 920 99
Erichsen-Brown, J. P.	3,900 00		
Fournier, J.	4,260 00		3,088 86
Fremont, D. (Sept. 5)	3,300 00		
Gauvin, M.	3,000 00		
Gibson, J. A. (Nov. 16)	4,080 00		
Gilmour, E. H.	3,900 00		
Glazebrook, G. (June 23)	6,300 00		
Hambleton, G.	4,080 00		
Hart, G.	3,180 00		
Hemsley, S. D.	5,100 00	1,935 81	
Hicks, D. B.	3,780 00		
Hopkins, E. R.	6,900 00		
Johnson, A. J. F. (Feb. 19)	3,300 00		
Johnson, D. M.	6,900 00		
Kirk, F. M.	3,060 00		
Lemay, J.	3,000 00		
MacCallum, E.	3,660 00		
MacDermot, T. W. L.	7,200 00	1,195 87	
MacKay, R. A.	6,900 00		
Malone, P.	4,500 00	604 15	2,979 96
Marsh, H. E. (Mar. 22)	3,120 00		
Martin, W. R.	3,540 00		
Mayrand, L.	6,000 00		
McKenzie, M.	3,660 00		527 79
McKim, A. C. (July 1)	12,000 00		
McQueen, J. G. (Mar. 5)	3,900 00		972 80
Measures, W. H.	6,000 00	775 73	
Menzies, A. R.	4,500 00		
Menzies, D. R.	3,300 00		
Monette, A.	6,000 00	5,212 75	
Moran, H. O.	6,000 00		
O'Brien, J.	3,900 00		
Perrault, J. E.	7,500 00	610 09	
Petrie, A. E. H. (Aug. 1)	3,300 00		
Pilon, J. R.	3,000 00		
Pollack, I. C.	3,300 00		
Rae, S. F.	5,400 00		

	Salary rate	Travelling expenses	Removal expenses
Reading, P.	5,000 00		
Riddell, G. G.	3,120 00		
Riddell, R. G.	6,000 00		
Roy, L. V. J.	5,220 00		
Saunders, M. H.	3,480 00		
Small, W. (Oct. 1)	5,000 00		
Smith, A. C. (l.w.p. Nov. 6)	4,980 00	582 86	
Smith, E. G.	3,120 00		
Spence, G.	7,500 00	1,032 78	
Sylvestre, G.	5,000 00		
Teakles, J. M.	3,660 00		
Walker, J. R. M. (Oct. 6)	3,540 00	2,583 75	1,326 64
Wallis, B. A.	3,120 00		
Walter, F. H. (June 27)	4,500 00		
Watkins, J.	5,400 00		
Watts, H. L.	3,900 00	566 81	
Williams, B. M.	3,120 00		
Willmot, E. R.	3,300 00		
Wright, H. H.	3,000 00		

OUTSIDE OTTAWA

Commonwealth

United Kingdom:

	Salary rate	Living and representation allowances	Travelling expenses	Removal expenses
*Robertson, N. A., High Commissioner	\$ 12,000 00	\$ 25,500 00	\$ 1,109 66	
Dearle, P. M. (Mar. 31)	3,480 00			
Ford, R. A. D.	4,500 00	3,768 00		\$ 576 62
Hall, A. L.	3,480 00	2,220 00		2,570 70
Hudd, F.	7,200 00	3,276 00		
Kember, H. W.	3,240 00			
Leger, J.	4,980 00	4,332 00		739 26
Lepan, D. V.	4,980 00	2,904 00		
McLennan, G. L.	3,420 00			
Moodie, C.	4,980 00	4,332 00		
Sigvaldason, J. P.	3,420 00	2,652 00		
Spire, A. J.	3,360 00			
Towler, A.	3,240 00			
Warren, J. H.	3,540 00			503 80
Wershof, M. H.	5,400 00	4,896 00		1,991 99

Australia:

*Greene, K. A., High Commissioner	10,000 00	7,000 00	810 04	5,912 85
Race, G. A.	3,120 00	1,668 00		
Ross, A. D.	3,000 00	1,392 00		3,773 40

New Zealand:

*Rive, A., High Commissioner	8,000 00	15,000 00		875 91
Ireland, A. M.	3,540 00	1,524 00		
Walker, J. R. M. (Oct. 6)	3,660 00			

South Africa:

*McGreer, E. D., High Commissioner	8,000 00	6,500 00	682 10	698 14
Thibault, J. E.	3,000 00	2,076 00	1,979 74	1,006 40

Ireland:

*Turgeon, Hon. W. F. A., High Commissioner...	10,000 00	8,000 00		1,268 84
Weld, J. D. M.	3,120 00	1,500 00		510 67

Newfoundland:

*Cannon, A. E. L.	3,540 00			520 66
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Foreign Countries

Embassies—

United States:

*Wrong, H. H., Ambassador	12,000 00	25,500 00		2,760 36
Carter, B.	3,120 00	1,404 00		
Collins, R. E.	4,500 00	3,660 00		
Cote, J. J. M.	3,300 00	2,088 00		

	Salary rate	Living and representation allowances	Travelling expenses	Removal expenses
Dunn, R. W.	3,300 00	3,120 00		596 18
Magann, G. L.	6,600 00	4,740 00		970 43
Murray, J. R.	3,780 00	3,120 00		
Newton, T. F. M.	4,980 00	4,200 00	1,450 89	
Rogers, R. L.	3,000 00	1,728 00		
Stone, T. A.	8,000 00	9,000 00		
Brazil:				
*Macdonald, J. S., Ambassador	8,000 00	13,800 00		
Delisle, J. L.	3,540 00	3,408 00		659 55
Rogers, E. B.	4,980 00	8,022 00		
Russia:				
*Holmes, J. W., Chargé d'Affaires	6,000 00	2,450 00	677 35	
Phillips, R. A. J.	3,420 00	2,900 00		548 69
†China:				
*Davis, Hon. T. C., Ambassador	10,000 00	2,500 00		1,479 22
Campbell, P. G. R.	3,660 00			
Maybee, J. R.	3,420 00			1,975 30
Patterson, G. S.	6,600 00		1,011 91	
Ronning, C. A.	5,400 00			697 27
Mexico:				
*Pierce, S. D., Ambassador	8,000 00	15,000 00		1,901 37
Hilborn, G. W.	3,540 00	3,588 00		
Meagher, B. M.	3,540 00	2,400 00		
Sicotte, G.	4,080 00	4,212 00		1,887 33
Peru:				
*Strong, J. A. Ambassador	8,000 00	13,000 00	1,319 01	1,483 56
Tovell, F. M.	3,420 00	2,844 00		
Chile:				
*Elliott, C. F., Ambassador	10,000 00	15,000 00		
Tremblay, P.	4,500 00	4,536 00		664 12
France:				
*Vanier, G. P., Ambassador	10,000 00	15,000 00	3,012 56	
Beaulieu, P. A.	4,260 00	3,000 00		
Bellemare, E. R.	3,900 00			1,813 57
Chapdelaine, J. A.	4,980 00	4,000 00		
Munro, D. W.	3,000 00	2,294 00		
Ritchie, C. S. A.	6,300 00	4,667 00		1,491 51
Robertson, H. M.	3,120 00	2,194 00	524 08	786 51
Belgium:				
*Dore, V., Ambassador	10,000 00	14,500 00	742 09	
Allard, H.	6,000 00	5,940 00		4,296 73
Thurrott, J. H.	3,540 00	2,862 00		617 11
The Argentine:				
*Chipman, W. F., Ambassador	10,000 00	15,000 00		
Davis, H. F.	3,780 00	3,168 00		4,540 96
Walter, F. H. (June 27)	4,500 00	4,260 00		
Greece:				
*LaFleche, Hon. L. R., Ambassador	10,000 00	13,000 00		
George, J.	3,660 00			691 50
MacLachlan, M. B.	3,900 00			2,189 49
Legations—				
The Netherlands:				
Dupuy, Pierre, Ambassador	8,720 00	13,000 00	1,151 48	
Feaver, H. F.	5,400 00	4,260 00		
Hoogendyk, W. F.	3,120 00	2,376 00		
Norway:				
*Garland, E. J., Minister	8,000 00	5,000 00	1,697 65	2,612 34
Cuba:				
*Hebert, C. P., Minister	8,000 00	13,000 00		
Wainman-Wood, T. B. B.	3,120 00	3,612 00		

	Salary rate	Living and representation allowances	Travelling expenses	Removal expenses
Consulates—				
U.S.A. New York:				
*Scully, H. D., Consul	10,000 00	9,200 00		
Freifeld, S. A.	4,500 00	2,920 00		
Keith, B. A.	3,300 00	2,700 00		673 83
Le Fouvre, S. G.	3,120 00	2,700 00		553 64
McCloskey, K. A.	5,120 00	2,940 00		
Portugal:				
*Morin, P. E., Consul	3,750 00	4,860 00		
Canadian Military Mission—				
†Germany:				
*Pope, M., Head of Mission	10,000 00	5,000 00		
Hicks, A. J.	3,900 00			1,282 87
Hurley, J. J.	6,000 00			2,769 10
McQueen, J. G. (Mar. 5)	3,900 00			
Molson, P. T.	3,300 00			
Canadian Liaison Mission—				
†Japan:				
*Norman, E. H., Head of Mission	6,000 00	1,200 00		
Clarke, F. W.	3,000 00			
McCardle, J. J.	3,000 00			
New Offices—				
Czechoslovakia:				
*Maddonell, R. M., Chargé d'Affaires	6,300 00	6,612 00		968 09
Irwin, J. A.	3,120 00	3,540 00		1,043 63
Denmark:				
*Laureys, H., Minister	10,000 00	13,000 00	740 05	989 67
Campbell, R.	3,540 00	4,140 00		
India:				
*Kearney, J. D., High Commissioner	10,000 00	15,000 00	1,475 62	5,367 88
Chatillon, C. C. E.,	3,540 00		653 41	1,635 32
Pick, A. J.	4,500 00	1,620 00		822 88
Scott, S. M.	6,000 00	3,888 00		3,046 47
†Italy:				
*Devy, J., Ambassador	10,000 00	13,000 00		4,968 86
Carter, T. L.	3,780 00		1,825 44	
†Poland:				
*Kirkwood, K. P., Chargé d'Affaires	6,600 00			
Kidd, G. P.	3,660 00			
Sweden: ...				
Foote, J. D.	3,120 00	3,192 00		1,212 09
Switzerland:				
*Wilgress, L. D., Ambassador	10,000 00	13,000 00		
Renaud, P. E.	6,600 00	7,008 00	1,476 79**	5,732 46
Stephens, L. A. D.	4,260 00	5,316 00		1,398 51
Turkey:				
*Odum, V., Minister	10,000 00	13,000 00		4,323 00
Cox, G. E.	3,120 00	4,152 00		2,074 56
U.S.A. Chicago:				
*Turcotte, E., Consul	6,900 00	10,000 00		
Sivertz, B. G.	5,220 00	3,108 00	1,324 86	
†Yugoslavia:				
*Vaillancourt, E., Minister	10,000 00	13,000 00	1,103 06	4,117 15
McCordick, J. A.	4,080 00		541 96	569 86
United Nations—New York:				
*McNaughton, A. G. L., Head of Mission	10,000 00	13,000 00		
Carter, H. H.	3,540 00	2,184 00		
Grande, G. K.	3,120 00	2,700 00		724 59
Ignatieff, G.	5,220 00	4,392 00		
Starnes, J. K.	4,500 00	3,828 00		699 79

Other salaried employees who received travelling and removal expenses of \$500 or over

	Travelling expenses	Removal expenses		Travelling expenses	Removal expenses
OTTAWA					
Anton, N.	\$ 3,948 79		The Argentine:		
Beckett, G. D. W.	3,951 60		Reid, K.		612 96
Groome, M.		\$ 598 03	Legations—		
MacKinley, N. W.		1,121 86	Norway:		
Sutherland, E. M.	736 81		Stewart, H. B.		1,494 41
Tevlin, E. M.	1,330 89		Consulates—		
Walmsley, D. R.	632 92		U.S.A., New York:		
			Keith, B.	579 75	
			Millar, J. T.		526 36
OUTSIDE OTTAWA					
<i>Commonwealth</i>					
United Kingdom:			Canadian Liaison Mission—		
Horne, H. R.		693 05	†Japan:		
Australia:			Clarke, F.		566 76
Thompson, L.		1,094 80	Hague, D. A.		619 75
Ireland:			McDougall, E. S.	1,658 04	
Mahoney, M.		1,604 91	McFarlane, M. E.		784 86
<i>Foreign Countries</i>					
Embassies—					
United States:			New Offices—		
Hodgson, D.	735 31		Denmark:		
Brazil:			Brassard, A.		525 02
Vaillancourt, G.		560 28	Ronahan, M. E.		567 40
Russia:			India:		
Brown, K. M.		527 38	Bingham, W. B.		972 01
Goulet, G. A. J.		1,044 11	Burgess, F.		536 70
Nottingham, A. E.		745 29	Charlebois, G. M.		1,151 48
†China:			Dove, J.		893 32
Grimmitt, H. E.		698 96	Millard, M. E.		983 26
New, G. E.		519 39	Italy:		
Peru:			Belanger, N.	665 48	
Swanson, M. A.		543 40	Oram, E. M.		1,103 65
France:			Stewart, M. R.		517 13
Audet, M. P.		634 77	†Poland:		
Brais, M.	547 48		Aucouturier, R.		507 52
Courchesne, J. W.	2,042 29		Sweden:		
Dehler, M. M. V.		507 80	Shirley, W.		539 41
Dufour, J. M.		505 59	Switzerland:		
Gauvreau, M. M. J. ..		560 31	East, M.	583 72**	505 10
Milette, R.		528 41	Turkey:		
Robertson, A. H. M. ..		727 20	Bolty, K.		639 56
Vaucher, P. J.		1,241 68	Delaney, F.		553 08
			Gagnon, F.		781 13
			†Yugoslavia:		
			La Freniere, C. A.		648 68
			Waterman, A. D. L.		794 19

*In addition to allowances as listed, these officials are supplied with living accommodation.

†Food and lodgings furnished in lieu of living allowances.

**Charged to Department of Labour, Vote 111.

†Charged to Department of Mines and Resources, Vote 142.

Suppliers receiving \$10,000 or over from this Department

VOTE 908 GENERAL POST-UNRRA RELIEF

Adams & Knickle Ltd., Lunenburg, N.S., \$96,772.52; Anglo-British Columbia Packing Co. Ltd., Vancouver, \$234,436.50; Anglo-Canadian Shipping Company Ltd., Vancouver, \$246,803.93; Ayerst, McKenna & Harrison Limited, Montreal, \$12,081.53; Beardmore & Co. Ltd., Toronto, \$101,143.99; Birks-Crawford Ltd., Vancouver, \$98,000.20; Louis T. Blais Limitee, Quebec, \$42,300.42; The Breithaupt Leather Co. Ltd., Kitchener, \$311,239.63; British Columbia Packers Ltd., Vancouver, \$1,485,513.25; Burns Fisheries Ltd., Halifax, \$273,782.54; Canada Shipping Company Ltd., Vancouver, \$287,135.54; Canada West Grain Co. Ltd., Winnipeg, \$14,613.20; Canadian Copper Refiners Ltd., Toronto, \$59,528.71; The Canadian Fishing Company Ltd., Vancouver, \$969,175.37;

Cassiar Packing Company Limited, Vancouver, \$10,391.47; Catelli Food Products Ltd., Montreal, \$792,783.37; Connaught Medical Research Laboratories, Toronto, \$79,960.78; Courtney & Grant, Ottawa, \$68,750.22; The Creamette Company of Canada Limited, Winnipeg, \$66,562.50; F. E. Cunningham & Sons, West Head, N.S., \$10,564.80.

Dominion Government—Department of Agriculture, \$416,664.14, Canadian Commercial Corporation, \$5,761,974.71, Commodity Prices Stabilization Corporation Limited, \$69,999.08, War Assets Corporation, \$54,187.35; S. A. Early & Co., Saskatoon, Sask., \$44,497.65; Empire Shipping Company Limited, Vancouver, \$51,410.56; Famous Foods Limited, Vancouver, \$98,453.15; Fraser Valley Cannery Ltd., New Westminster, \$90,400; Furness Withy & Co. Limited, Montreal, \$185,914.57; Great West Packing Company Ltd., Vancouver, \$21,703.27; Halifax Fisheries Ltd., Halifax, \$79,265.86; Hamilton Macaroni Company, Hamilton, \$41,580; Hopkins & Hopkins, Woods Harbor, N.S., \$55,423.64; Horse Co-operative Marketing Ass'n Ltd., Swift Current, Sask., \$410,111.38; The C. S. Hyman Company Limited, London, Ont., \$12,935.18; Johnson Fishing & Packing Co., Ltd., New Westminster, \$101,874.39; The Lang Tanning Company Ltd., Kitchener, \$171,957.56; W. S. Loggie, Company Ltd., Chatham, N.B., \$25,556.78; McCormick & Zaczman Limited, Saint John, N.B., \$93,927.59; McLaughlin Brothers Limited, Grand Manan, N.B., \$23,368.74; Merck & Co. Ltd., Montreal, \$28,200; Francis Millard & Co., Vancouver, \$247,977.99; G. P. Mitchell & Sons Limited, Halifax, \$11,356.64; W. & C. H. Mitchell Ltd., Halifax, \$22,293.91; Montreal Shipping Company Ltd., Montreal, \$375,879.38; Muratoris Macaroni Mfg. Co., Thorold, Ont., \$39,000; National Fisheries, Vancouver, \$80,572.50; Nelson Bros. Fisheries, Ltd., Vancouver, \$845,334.13; North American Leather Co. Ltd., Omamee, Ont., \$19,549.56.

Parke Davis & Company Limited, Walkerville, Ont., \$77,047.58; Quebec United Fishermen, Montreal, \$46,114.90; Queen Charlotte Fisheries Ltd., Vancouver, \$100,478; Red River Grain Company Ltd., Winnipeg, \$45,995.20; Ritcey Brothers (Fisheries) Ltd., Riverport, N.S., \$88,067.33; Robin, Jones & Whitman, Halifax, \$91,920.52; A. M. Smith & Company Ltd., Halifax, \$53,987.37; W. C. Smith & Co. Division, National Sea Products Ltd., Lunenburg, N.S., \$14,593.57; Standard Fish Company, Montreal, \$27,318.65; Estate of J. H. Thorburn, Sandy Point, N.S., \$12,429.70; Toronto Macaroni & Imported Foods Ltd., Toronto, \$52,800; United Maritime Fishermen, Halifax, \$22,682.03; James Wilson & Sons Ltd., Fergus, Ont., \$99,993.20; Zwicker & Company Ltd., Lunenburg, N.S., \$24,020.54.

OTHER VOTES

Henry Birks & Sons Limited, Montreal, \$14,733.85; Bishop Equipment Co., Washington, D.C., \$16,216.18; Canadian National Railways, Ottawa, \$27,091.12; Canadian National Telegraphs, Ottawa, \$30,749.07; Canadian Pacific Railway Co., Ottawa, \$24,370.80; Canadian Pacific Telegraphs, Ottawa, \$48,813.48; Central Telegraph Co., Moscow, U.S.S.R., \$10,730.59; Dominion Government—National Film Board, \$20,729.19, Department of Public Printing and Stationery, \$228,761.22, Department of Trade and Commerce, \$692,512.23; The T. Eaton Co. Ltd., Toronto, \$28,671.24; Ford Motor Company of Canada, Windsor, Ont., \$13,725.14; General Motors of Canada, Limited, Oshawa, \$33,577.24; B. W. Greer & Son (1947) Ltd., Vancouver, \$37,142.04; The North American Telegraph Company, Montreal, \$10,972.02; Northern Electric Company Limited, Ottawa, \$26,319.01; H. H. Popham and Company, Limited, Ottawa, \$21,418.91; Real Estate Title Insurance Co., Washington, D.C., \$301,590; Rockefeller Centre Incorporated, New York, \$13,376.08; The Robert Simpson Company Limited, Toronto, \$13,229.63; Skinker and Garrett, Washington, D.C., \$20,000; W. Sparks & Son, Ottawa, \$19,699.97; Trans-Canada Air Lines, Winnipeg, \$91,050.91.

1947-48
PUBLIC ACCOUNTS

PART II
F

DEPARTMENT OF FINANCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FINANCE

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DEPARTMENT OF FINANCE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—

Ordinary	637,432,990 71	
Special	31,450,497 64	
Demobilization and Reconversion	59,200,020 56	
Other Charges	75,000,525 00	
		803,084,033 91

Revenues—

Ordinary	82,250,213 06	
Special Receipts	13,199,497 78	
		95,449,710 84

707,634,323 07

[9a] Non-Active Assets:

(i) Other—

Saskatchewan Seed Grain Loans Guarantees, 1936 and 1937

9,773,449 24

Net Charge

\$697,860,873 83

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[1] Cash—			
(a) In Current Deposits	482,191,674 11	447,668,812 17	34,522,861 94
(b) In Special Deposits	2,354,150 68	1,164,744 89	3,518,895 57
[2] Departmental Working Capital Advances	6,023,510 03	2,614,686 23	8,638,196 26
[3] Loans and Advances—			
(a) To Foreign Exchange Control Board	870,000,000 00	220,000,000 00	650,000,000 00
(c) To Sundry Government Agencies	42,517,910 48	16,841,383 86	25,676,526 62
(d) To Provincial and Municipal Governments	171,269,088 82	63,617,204 23	107,651,884 59
(e) To United Kingdom and Other Governments..	1,451,513,179 32	385,149,817 03	1,836,662,996 35
(f) Miscellaneous	981,223 07	803,500 00	1,684,723 07
[4] Investments—			
(a) Bank of Canada—Capital Stock	5,920,000 00		5,920,000 00
(c) Canadian Farm Loan Board	21,022,882 00	99,475 00	21,122,357 00
(d) Canada's subscription to capital of—			
(i) International Monetary Fund	300,003,150 00		300,003,150 00
(ii) International Bank for Reconstruction and Development	48,785,750 00	16,250,000 00	65,035,750 00
(f) Miscellaneous	278,880,862 31	412,495,191 35	691,376,053 66
[6] Deferred Charges	81,984,023 59	9,329,683 48	72,654,440 11
[7] Sundry Suspense Accounts	19,367,775 49	654,167 67	20,021,943 16
	\$ 3,782,815,179 90	\$ 61,674,598 43	\$ 3,844,489,778 33

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[10] Floating Debt—			
(a) Matured Funded Debt Outstanding	17,438,728 48	16,678,700 15	34,117,428 63
(b) Notes and Other Obligations Payable on Demand	235,680,527 40	16,250,000 00	251,930,527 40
(c) Interest Due and Outstanding	73,381,697 82	4,470,790 80	77,852,488 62
(d) Outstanding Cheques and Warrants	74,307,705 29	10,948,159 37	85,255,864 66
[11] Deposit and Trust Accounts—			
(b) Bank Circulation Redemption Fund	1,331,557 85	223,900 36	1,107,657 49
(c) Miscellaneous	22,891,245 21	349,514 00	23,240,759 21
[12] Insurance, Pension and Guaranty Accounts—			
(b) Insurance and Guaranty Funds	20,671,657 57	1,178,210 50	21,849,868 07
(c) Pension and Retirement Funds	99,994,824 05	5,089,966 44	105,084,790 49
[13] Deferred Credits	8,731,600 60	5,208,973 15	3,522,627 45
[14] Sundry Suspense Accounts	8,286,186 80	404,346 52	7,881,840 28
[15] Province Debt Accounts	9,623,816 77		9,623,816 77
[16] Reserve for Certain Contingent Liabilities—			
(a) Reserve for possible losses on ultimate realization of active assets	153,668,860 34	17,212,928 04	170,881,788 38
[17] Funded Debt Unmatured—			
(a) Payable in Canada	15,838,886,771 67	548,077,849 84	15,290,808,921 83
(b) Payable in London	11,554,610 07	2,229,838 49	9,324,771 58
(c) Payable in New York	148,000,000 00	50,000,000 00	198,000,000 00
	<u>\$16,724,449,789 92</u>	<u>\$ 433,966,639 06</u>	<u>\$16,290,483,150 86</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page F-26 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
Tax Revenue:		
A Chartered Banks—Note Circulation Tax	187,869 50	220,555 45
B Insurance Companies—Tax on Net Premiums	3,004,080 85	8,796,539 23
Non-Tax Revenue:		
C Return on Investments	73,227,300 22	68,147,170 27
D Bullion and Coinage	1,731,286 21	2,097,866 64
Proceeds from Sales		9,840 51
E Services and Service Fees	337,066 32	260,703 43
F Premium, Discount and Exchange	3,736,464 62	
G Refunds of Expenditure	8,434 87	120,691 62
H Miscellaneous	17,710 47	21,211 54
Total Ordinary	82,250,213 06	79,674,578 69
Special Receipts and Other Credits—		
I Refunds of Previous Years' War and Demobilization Expenditures	12,650,302 96	54,428 20
J Miscellaneous War, Demobilization and Reconversion Revenues	395,092 67	860,315 11
K Donations to the Crown	138,430 80	169,638 51
War Damage Insurance		9,570,570 49
L Canadian Wheat Board	15,671 35	1,761,618 55
Non-Active Accounts		
M Saskatchewan Seed Grain Guarantees, 1936 and 1937	9,773,449 24	
Grand Total	<u>\$105,223,160 08</u>	<u>\$ 92,091,149 55</u>

Details

Ordinary Revenue—

Tax Revenue:

A	Chartered Banks—Note Circulation Tax		187,869 50
	The Chartered Banks Note Circulation Tax is collected under the authority of Part I of the Excise Tax Act, c. 179, R.S., as amended, at the rate of one-fourth of one per cent upon the average quarterly amount of the notes in circulation of each bank, less adjustments for notes in circulation outside of Canada.		
B	Insurance Companies—Tax on Net Premiums		3,004,080 85
	Part III of the Excise Tax Act, c. 179, R.S., as amended, levied a tax on net insurance premiums received by companies authorized under the laws of Canada or any Province thereof, of (a) 2 per cent on net premiums of companies, other than a mutual company not carrying on the business of life insurance, an exchange, or an association of persons formed on the plan known as Lloyds; (b) 3 per cent on net premiums received by every association of persons formed on the plan known as Lloyds, and every mutual company not carrying on the business of life insurance and not carrying on business on the premium deposit plan; (c) 4 per cent upon net premiums received by every mutual company carrying on insurance business on the premium deposit plan and by every exchange. The tax did not apply to marine insurance. Under the same authority, a tax of 10 per cent was levied on net premiums paid by any resident of Canada for insurance on property with companies not authorized under the laws of Canada or any Province thereof. For the fiscal year 1947-48, taxes on premiums of licensed companies amounted to \$2,997,333.84 and taxes on insurance carried with unauthorized companies to \$6,747.01.		
	Non-Tax Revenue:		
C	Return on Investments: For details, see Appendix 1 to this section, page F-52		73,227,300 22
D	Bullion and Coinage:		
	Operation of the Royal Canadian Mint:		
	Gold—Refining charges, \$123,480.31; handling charges, \$581,187.35; gain on stock-taking (at \$20.67 + the ounce fine), \$8,736.90; Assay Office, Vancouver—gain in operations, \$13,711.94 (assaying and refining charges, \$3,641.61; handling charges, \$9,740.69; gain on stock-taking, \$329.64)	727,116 50	
	Coinage—Net gain on silver bullion and coinage, \$687,540.46; gain on bronze coinage, \$11,201.56; gain on nickel coinage, \$305,714.43; less loss on steel coinage, \$286.74	1,004,169 71	
			1,731,286 21
E	Services and Service Fees:		
	Royal Canadian Mint, assays, etc.	303,422 47	
	Bank Act Fees	8,953 75	
	Repayment by the chartered banks for bank inspection expenses for the calendar year 1947	24,651 60	
	Bond transfer fees	38 50	
			337,066 32
F	Premium, Discount and Exchange		3,736,464 62
	This amount represents the excess of credits over debits on this account for the fiscal year 1947-48. For details see Sundry Suspense Accounts, page F-31.		
G	Refunds of Previous Years' Expenditures:		
	Transfer of an amount representing the balance of 1936-37 cheques that had not been presented for payment up to March 31, 1948. Provision is made under statutory authority for the honouring of these liabilities, so written off, if and when payment is demanded	7,771 01	
	Sundry refunds	663 86	
			8,434 87
H	Miscellaneous:		
	Conscience money	1,112 00	
	Confiscated and seized money	4,575 31	
	Sales value of goods seized as penalty for infringement of regulations under The Foreign Exchange Control Act	7,284 50	
	Sundry	4,738 66	
			17,710 47
	Total Ordinary		82,250,213 06

Special Receipts and Other Credits—

I Refunds of Previous Years' War and Demobilization Expenditures:

Amount received by Canada in partial settlement of military relief arrangements with the United States, the United Kingdom, other countries and UNRRA, consisting of \$4,500,000 payable to Canada from UNRRA in respect of goods turned over to UNRRA by the Combined Military Authorities, and \$3,145,000 representing the proceeds of sale of certain motor vehicles turned over to the Combined Military Authorities but not transferred to recipient countries as military relief but sold in the liquidation of the combined military relief organization	7,645,000 00	
Transfer of a portion of the credit balance in the United Kingdom General Settlement Account. (This account was established in 1945-46 to record transactions arising from the implementation of the terms of the Canada-United Kingdom Financial Settlement Agreement)	5,000,000 00	
Sundry	5,302 96	

12,650,302 96

J Miscellaneous War, Demobilization and Reconversion Revenues:

Wartime Prices and Trade Board—fines for violation of price ceiling regulations	387,271 67	
Sundry	7,821 00	

395,092 67

K Donations to the Crown

138,430 80

L Canadian Wheat Board:

Surplus in 1943 flaxseed account including accrued interest to March 31, 1948	7,647 17	
Surplus in 1946 flaxseed account including accrued interest to March 31, 1948	8,024 18	

15,671 35

Total Special Receipts and Other Credits

13,199,497 78

Non-Active Accounts:

M Saskatchewan Seed Grain Loans Guarantees, 1936 and 1937 9,773,449 24

Under the provisions of The Western Provinces Treasury Bills and Natural Resources Settlement Act c. 77, 1947, one half of this amount was included in the total amount re-funded by the Province of Saskatchewan and the other half written off to the general reserve established to cover losses on ultimate realization of active assets.

Grand Total

\$105,223,160 08

Certified correct.

W. C. CLARK,
Deputy Minister of Finance.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
F-10		Stat. Minister of Finance—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
F-10	57	Departmental Administration	965,172 34	934,265 90	750,777 91
F-10	727	Stat. Express charges on tombac coin withdrawn from circulation	1,111 12	1,111 12	1,627 02
F-10	58	Bank Inspection (Inspector General of Banks' Office)	27,898 00	24,610 04	29,042 26
F-11	59	Royal Canadian Mint, including the Dominion of Canada Assay Office	671,905 00	656,688 62	567,316 77
			1,678,086 46	1,628,676 68	1,360,763 96

DEPARTMENT OF FINANCE

F-7

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
SUPERANNUATION AND RETIREMENT BENEFITS					
F-11	60	Superannuation and Retirement Acts, Administration.....	218,414 92	218,328 08	175,143 56
F-11	61	Government's contribution to the Superannuation Fund.....	3,625,000 00	3,488,226 14	3,160,892 53
F-11	62	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	943 00	296 54	942 84
F-12	Stat.	Civil Service Superannuation and Retirement Act.....	63,805 67	63,805 67	77,154 68
F-12	Stat.	Public Service Retirement Act.....	89,450 70	89,450 70	102,087 96
F-12	Stat.	Civil Servants' Widows' Annuities Act.....	58,044 20	58,044 20	62,608 20
F-12	Stat.	Royal Canadian Mint Act.....	11,837 02	11,837 02	9,910 07
F-12	Stat.	Gratuities to families of deceased employees...	3,884 00	3,884 00	4,938 00
			4,071,379 51	3,933,872 35	3,593,677 84

PUBLIC DEBT CHARGES

F-13	Stat.	Interest on Public Debt—Funded Debt (including Treasury Bills)—			
		Payable in Canada.....	425,969,832 47	425,969,832 47	437,462,178 36
		Payable in London.....	330,246 96	330,246 96	346,459 28
		Payable in New York.....	5,587,800 00	5,587,800 00	6,341,550 00
		Other Liabilities.....	23,567,324 21	23,567,324 21	20,244,688 62
		Total Interest on Public Debt.....	455,455,203 64	455,455,203 64	464,394,876 26
F-13	Stat.	Annual Amortization of Bond Discount, Premiums and Commissions.....	10,052,136 37	10,052,136 37	10,830,012 69
F-13	Stat.	Servicing of Public Debt—			
		Redemption and Transfer of Bonds.....	51,119 56	51,119 56	282,994 42
F-13	63	Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.....	467,500 00	304,877 66	394,977 70
			861,449 80	861,449 80	1,308,955 01
F-13	Stat.	Cost of Loan Flotations.....	466,887,409 37	466,724,787 03	477,211,816 08

SUBSIDIES AND SPECIAL COMPENSATION
TO PROVINCES*Subsidies to Provinces*

F-14	Stat.	Nova Scotia.....	2,005,140 18	2,005,140 18	705,140 18
F-14	Stat.	Prince Edward Island.....	656,931 88	656,931 88	381,931 88
F-14	Stat.	New Brunswick.....	1,632,385 76	1,632,385 76	732,385 76
F-14	Stat.	Quebec.....	2,866,589 88	2,866,589 88	2,866,589 88
F-14	Stat.	Ontario.....	3,155,007 48	3,155,007 48	3,155,007 48
F-14	Stat.	Manitoba.....	1,722,201 78	1,722,201 78	1,709,043 38
F-14	Stat.	Saskatchewan.....	10,079,650 60	10,079,650 60	2,034,650 20
F-14	Stat.	Alberta.....	10,272,766 60	10,272,766 60	1,794,561 40
F-14	Stat.	British Columbia.....	1,003,439 86	1,003,439 86	1,003,439 86
			33,394,114 02	33,394,114 02	14,382,750 02

Special Compensation to Provinces

F-14	Stat.	Compensation to Provinces in lieu of Income and Corporation taxes under the Dominion-Provincial Taxation Agreement Act, 1942—			
		Nova Scotia.....			4,085,494 35
		Prince Edward Island.....			743,304 72
		New Brunswick.....			5,187,618 03
		Quebec.....	20,586,074 56	20,586,074 56	20,586,074 56
		Ontario.....	28,964,039 54	28,964,039 54	28,546,511 90
		Manitoba.....	3,655,673 65	3,655,673 65	5,571,437 48
		Saskatchewan.....	3,132,763 10	3,132,763 10	5,818,189 06
		Alberta.....	3,278,844 28	3,278,844 28	5,809,237 77
		British Columbia.....	3,383,900 29	3,383,900 29	12,038,480 72
			63,001,295 42	63,001,295 42	88,386,348 59

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES— <i>Concluded</i>					
<i>Special Compensation to Provinces—Concluded</i>					
F-15	Stat.	Compensation to Provinces under the Dominion-Provincial Tax Rental Agreements Act, 1947—			
		Nova Scotia.....	7,525,029 36	7,525,029 36	2,805,000 00
		Prince Edward Island.....	1,226,392 08	1,226,392 08	350,767 00
		New Brunswick.....	5,866,363 29	5,866,363 29	2,838,394 59
		Manitoba.....	9,495,975 93	9,495,975 93	
		Saskatchewan.....	10,261,021 11	10,261,021 11	
		Alberta.....	9,903,880 44	9,903,880 44	
		British Columbia.....	15,216,960 81	15,216,960 81	
			59,495,623 02	59,495,623 02	5,994,161 59
MISCELLANEOUS GRANTS AND CONTRIBUTIONS					
F-15	64	Canadian General Council of the Boy Scouts...	9,000 00	9,000 00	9,000 00
F-15	65	Dominion Council of the Girl Guides.....	4,860 00	4,860 00	4,860 00
F-15	66	Royal Astronomical Society of Canada.....	1,620 00	1,620 00	1,620 00
F-15	67	Royal Canadian Academy of Arts.....	2,025 00	2,025 00	2,025 00
F-15	68	Canadian Writers Foundation.....	2,500 00	2,500 00	2,500 00
F-15	728	Canadian Olympic Association.....	17,500 00	17,500 00	
F-15	Stat.	National Battlefields Commission.....	75,000 00	75,000 00	75,000 00
			112,505 00	112,505 00	95,005 00
GENERAL					
F-15	69	*Tariff Board, including the Dominion Trade and Industry Commission.....	74,148 00	43,646 67	46,442 98
F-16	70	To provide for the expenses of the Comptroller of the Treasury's Office.....	8,939,024 98	8,932,754 46	7,520,801 92
F-16	71	Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration.....	104,108 00	40,655 23	58,068 07
F-17	72	Foreign Exchange Control Board—Administration.....	147,000 00	124,652 34	12,991 20
F 17	73	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases.....	6,500,000 00		
	732	Less transferred.....	4,169,931 29		
	581		2,330,068 71		
F-18	74	Unforeseen expenses, expenditure thereof to be subject to approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session.....	80,000 00		
		Less transferred.....	38,706 17		
			41,293 83		12,706 87
F-18	730	*To provide secretarial allowances to each permanent civil servant appointed as principal Private Secretary to a Minister of the Crown.....	1 00		
F-18	731	*To authorize the Governor in Council to grant to James Herbert Stitt an annual superannuation allowance.....	1 00		
F-18	Stat.	Redemption of Previous Years' Cheques.....	409 49	409 49	242 31
		Expenditures: from Appropriations not required for 1947-48.....	11,636,055 01	9,142,118 19	7,651,253 35
					9,172,317 18
		Total Ordinary.....	640,276,467 81	637,432,990 71	607,848,093 61
SPECIAL					
F-18	582	*To provide for deficits on certain accounts of the Canadian Wheat Board, pursuant to guarantees given by the Government of Canada, as detailed in the Estimates.....	31,500,000 00	31,450,497 64	20,562 264 11

DEPARTMENT OF FINANCE

F—9

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
DEMOBILIZATION AND RECONVERSION					
F-19	497	Comptroller of the Treasury	2,483,200 00	1,701,672 38	6,071,752 80
F-20	498\	Wartime Prices and Trade Board—			
	909\	Administration	6,860,000 00	5,794,280 93	12,738,304 37
F-22	499\	Commodity Prices Stabilization Corporation ..	40,000,000 00	34,341,383 86	88,778,584 10
F-22	500	Advances to Canadian Wheat Board for pay- ments to millers and other manufacturers of wheat products	18,000,000 00	17,000,000 00	26,000,000 00
		Employees' Plan—			
F-23	501	For purchase of Victory and other Govern- ment Loans—Administration	244,010 00	168,306 39	245,641 70
F-23	502	To provide, subject to the approval of the Treasury Board, for replacement of bonds lost in mails and for reimbursement of ac- counts incorrectly charged with repayments ..	5,000 00	633 45	525 88
F-23	503	To provide for expenses of the Cabinet Com- mittee on Dominion-Provincial Relations....	50,000 00	19,253 40	32,943 26
F-23	504	To provide for the payment of premiums on Dominion of Canada Sterling Securities.....	20,000 00	7,017 52	11,510 72
F-24	505	To provide, subject to the approval of the Treasury Board, for miscellaneous losses arising from the sale or distribution of War Savings Stamps, War Savings Certificates, Victory Bonds or Canada Savings Bonds....	3,000 00	842 26	10,287 33
F-24	506\	Contribution towards operation of Old Van- couver Hotel as hostel for ex-servicemen....	110,000 00	110,000 00	83,000 00
F-24	912	To provide for special works in the National Battlefields Park	20,000 00	17,012 28	65,000 00
F-24	507	To provide, subject to the approval of the Treas- ury Board, for miscellaneous and un- foreseen expenses; for supplementing any of the appropriations in the Demobilization and Reconversion Estimates; and for the tempo- rary provision of recoverable advances for working capital purposes and for the re- advancing of any such advances repaid, 1,000,000 00 Less Advances	70,018 09		
		929,981 91 Less transferred to other depart- ments	42,769 92		
		887,211 99	39,618 09	5,255 75	
		Expenditures: from Appropriations not required for 1947-48			2,832,277 17
		Total Demobilization and Reconver- sion	68,682,421 99	59,200,020 56	136,875,083 08
OTHER CHARGES					
F-25	Stat.	Write-Down of Assets—Cancellation of Cana- dian Farm Loan Board Capital Stock	525 00	525 00	345 00
F-25		Provision for Reserve for possible losses on ultimate realization of active assets	75,000,000 00	75,000,000 00	25,000,000 00
		Total Other Charges	75,000,525 00	75,000,525 00	25,000,345 00
		Grand Total	\$815,459,414 80	\$803,084,033 91	\$790,285,785 80

* Complete title is shown in the following details.

Salary of Minister, Hon. D. C. Abbott, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

The Hon. D. C. Abbott received travelling expenses of \$2,257.62 which were charged to Vote 57.

Vote 57 (and Vote 727, Further Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	745,490 00	745,490 00	745,490 00
Allotted from Vote 73, Salaries, etc.	33,083 34	33,083 34	33,083 34
Other Pay-list Items	6,599 00	6,599 00	3,780 90
Printing and Stationery	65,000 00	85,000 00	64,687 87
Express on Coin and Silver Bullion Shipments	65,000 00	30,000 00	26,510 81
Travelling Expenses	10,000 00	15,000 00	11,721 36
Sundries	40,000 00	50,000 00	48,991 62
	<u>\$ 965,172 34</u>	<u>\$ 965,172 34</u>	<u>\$ 934,265 90</u>

This vote was provided for administrative expenses not exclusively related to any branch of the Department.

As at March 31, 1948, there were 415 salaried employees being paid from this vote, of whom 83 were permanent and 332 temporary.

Express charges on tombac coin withdrawn from circulation, Currency Act, c. 40, R.S....\$ 1,111 12

Payments were made under authority of P.C. 3068 of July 23, 1946, to sundry chartered banks.

Vote 58 Bank Inspection (Inspector General of Banks' Office)

	Estimates	Allotments	Expenditures
Salaries	18,984 00	18,983 00	18,785 18
Other Pay-list Items	14 00	15 00	14 94
Rental	900 00	900 00	900 00
Travelling Expenses	3,000 00	3,000 00	1,380 40
Sundries	5,000 00	5,000 00	3,529 52
	<u>\$ 27,898 00</u>	<u>\$ 27,898 00</u>	<u>\$ 24,610 04</u>

This vote was provided for the expenses of examinations and enquiries into the affairs and business of the chartered banks as required by section 56 of the Bank Act, c. 30, 1944, and Quebec Savings Banks Act, c. 14, R.S. All expenses are assessed against the banks in the proportion which the assets of each bears to the total assets of all and repayments are credited to Revenues—Services and Service Fees.

As at March 31, 1948, there were 3 salaried employees being paid from this vote, of whom 1 was permanent and 2 temporary.

Vote 59 Royal Canadian Mint, including the Dominion of Canada Assay Office

	Estimates	Allotments	Expenditures
Salaries	518,001 00	557,001 00	553,988 44
Other Pay-list Items	2,794 35	2,794 35	2,667 73
Overtime	45,000 00	1,000 00	
A Retired Allowances	1,821 65	1,096 65	435 16
Miscellaneous Current Expenses	4,000 00	4,000 00	3,529 39
Equipment—Machinery and Repairs	13,000 00	9,000 00	4,817 09
Power, Light and Gas	13,800 00	14,300 00	14,082 89
Supplies—Coining	20,000 00	29,536 00	29,364 72
Supplies—Refining and Assaying	30,000 00	30,500 00	28,529 31
Printing and Stationery	15,000 00	17,600 00	16,451 93
Freight, Cartage and Express	4,000 00	4,000 00	1,867 27
Travelling Expenses	100 00	1,077 00	954 69
Contingent Reserve	4,388 00		
	<u>\$ 671,905 00</u>	<u>\$ 671,905 00</u>	<u>\$ 656,688 62</u>

This vote was provided for expenses in connection with the operation of the Royal Canadian Mint and the Assay Office, Vancouver, under the authority of the Royal Canadian Mint Act, c. 48, 1931, including the minting of silver, steel and bronze coin and the refining and assaying of gold bullion.

Of the above expenditures, those for the Assay Office, Vancouver, totalled \$22,289.97 consisting of: salaries, \$20,340; other pay-list items, \$35.10; miscellaneous current expenses, \$520.83; equipment—machinery and repairs, \$44.35; supplies—refining and assaying, \$895.73; printing and stationery, \$433.96; freight, cartage and express, \$20.

As at March 31, 1948, there were 288 salaried employees being paid from this vote, of whom 95 were permanent and 193 temporary.

A A retired allowance of \$435.16 was paid to John Roe until his death on June 26, 1947.

SUPERANNUATION AND RETIREMENT BENEFITS**Vote 60 Superannuation and Retirement Acts, Administration**

	Estimates	Allotments	Expenditures
Salaries	191,238 00	191,838 00	191,838 00
Allotted from Vote 73, Salaries, etc.	19,490 92	19,490 92	19,490 92
Other Pay-list Items	1,686 00	1,686 00	1,633 55
Sundries	6,000 00	5,400 00	5,365 61
	<u>\$ 218,414 92</u>	<u>\$ 218,414 92</u>	<u>\$ 218,328 08</u>

As at March 31, 1948, there were 132 salaried employees being paid from this vote, of whom 11 were permanent and 121 temporary.

Vote 61 Government's contribution to the Superannuation Fund.....	3,625,000 00
Expenditures	\$3,488,226 14

Regulations approved by P.C. 45/1147, June 16, 1927, pursuant to the Civil Service Superannuation Act, 1924, provide that the contribution by the Government to the Superannuation Fund shall be equal to the amount contributed by employees under the Act. The sum of \$3,488,226.14 is equal to the net current contributions to the fund by such employees in the fiscal year 1946-47.

Vote 62 To provide for retiring allowances to former employees of the Department of Public Printing and Stationery.....	943 00
Expenditures	\$ 296 54

P.C. 2146, October 22, 1919, authorized the payment of retirement allowances to employees of the Department of Public Printing and Stationery, who, at the date of the Order in Council, had completed service with the Department but were ineligible for retirement benefits under any scheme then in force. The above amount represents the final payments to be made under this authority.

Civil Service Superannuation and Retirement Act, c. 17, R.S., 1906.....\$ 63,805 67

This represents superannuation allowances paid to civil servants appointed prior to April 1, 1893, and retired under the provisions of the above Act. Payments to those appointed on or after April 1, 1893, and eligible for superannuation under the above Act, are made from the Superannuation Account (see page F-30).

Public Service Retirement Act, c. 67, 1920.....\$ 89,450 70

Under authority of this Act, provision was made for the retirement and payment of allowances, under stipulated conditions, to certain members of the Public Service who were not eligible for annual retiring allowances under the Superannuation and Retirement Act, c. 17, R.S., 1906. Retirements were all effected prior to November 1, 1924, on which date the retirement provisions of the Act expired (c. 69, 1924).

Civil Servants' Widows' Annuities Act, c. 74, 1927.....\$ 58,044 20

This Act provides that the Governor in Council may grant to a widow an annual allowance, payable until death or remarriage, of an amount equal to one-fourth of the allowance her husband received under the Superannuation and Retirement Act, c. 17, R.S., 1906, or would have received if, at the time of his death, he had been retired under the Act.

Royal Canadian Mint Act, c. 48, 1931.....\$ 11,837 02

Payments to former employees of the Royal Mint, which, under the above authority, became the Royal Canadian Mint on December 1, 1931, of the portions of their retirement benefits in respect of their service in the Ottawa Branch of the Royal Mint were as follows: P. W. Bond, \$1,952.06; J. Burke, \$883.44; F. J. Cletheroe, \$1,050; G. V. H. Howard, \$1,657.44; H. S. Low, \$1,104; E. A. Maginnes, \$921.60; T. H. Mansell, \$435.16; R. C. Roe, \$960.

An amount of \$1,635.94 was paid, for the period January 1, 1945, to March 31, 1947, to the South African Mint on account of the pension to R. G. J. Pearson, formerly Deputy Master of the Royal Mint, South Africa, in respect of his service in the Ottawa Branch of the Royal Mint.

Under authority of P.C. 14/2520 of June 27, 1947, the amount of \$1,443.79 was paid to the South African Mint, for the period January 1, 1946 to September 30, 1947, on account of the pension and additional allowance to C. R. Robson, a former employee of the Ottawa Branch of the Royal Mint.

Outstanding amounts of \$49.51 and \$156.90 for F. J. Cletheroe and T. H. Mansell respectively, were received during the year from the British Government on account of the portion of benefits for the year ended March 31, 1947, in respect of their service in the Royal Mint, and credited hereto.

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 3,884 00

Expenditures by other departments are included in the pertinent sections. The total expenditures of \$105,562.46 under the above statutory authority were, by Departments, as follows: Agriculture, \$2,976; External Affairs, \$250; Finance, \$3,884; Fisheries, \$390; Justice, \$1,000; Labour, \$8,900; Mines and Resources, \$7,080; National Defence, \$5,026; National Health and Welfare, \$1,014; National Revenue, \$14,282; Post Office, \$26,208; Public Printing and Stationery, \$1,278; Public Works, \$3,775.14; The Secretary of State, \$1,624; Trade and Commerce, \$3,228; Transport, \$10,281.32; Veterans Affairs, \$14,366.

PUBLIC DEBT CHARGES

Interest on Public Debt—Funded Debt (including Treasury Bills), Consolidated Revenue and Audit Act, c. 27, 1931	
Payable in Canada.....	425,969,832 47
Payable in London.....	330,246 96
Payable in New York.....	5,587,800 00
	<hr/>
	431,887,879 43
Other Liabilities.....	23,567,324 21
	<hr/>
	\$455,455,203 64
	<hr/>

Details of this expenditure are shown in Appendix 2 to this section, page F—54.

Annual Amortization of Bond Discount, Premiums and Commissions, Consolidated Revenue and Audit Act, c. 27, 1931.....	
	\$ 10,052,136 37

This amount is the portion applicable to the fiscal year 1947-48 of the net cost of bond discounts, premiums and commissions on loans issued, commencing with that of October 1, 1930. Such amount was credited to Deferred Charges—Unamortized Discounts and Commissions on Loans Account (see under Open Accounts further on in this section). Details, by loans, of the amount amortized will be found in Part I of this Report (page 42).

Servicing of Public Debt—Redemption and Transfer of Bonds, Consolidated Revenue and Audit Act, c. 27, 1931.....	
	\$ 51,119 56

Details of this expenditure will be found in Appendix 3 to this section, page F—58.

Vote 63 Servicing of Public Debt—Commission for payment of interest on public debt, Services of Fiscal Agents, London, Registrar's Fees, etc.

	Estimates	Allotments	Expenditures
Services of fiscal agents, London, England	1,500 00	1,500 00	1,439 60
Commission for payment of coupon and fully registered interest ..	330,000 00	330,000 00	267,125 87
Fees for acting as registrar	1,000 00	1,000 00	88 44
Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges	120,000 00	120,000 00	35,753 40
To provide for losses incurred in the redemption of Canada Savings Bonds not arising from fault or negligence on the part of the redemption agent	10,000 00	10,000 00	
Sundries	5,000 00	5,000 00	470 35
	<hr/>	<hr/>	<hr/>
	\$ 467,500 00	\$ 467,500 00	\$ 304,877 66

Details of this expenditure will be found in Appendix 3 to this section, page F—58.

Cost of Loan Flotations—Consolidated Revenue and Audit Act, c. 27, 1931.....

\$ 861,449 80

The above amount represents expenses in connection with the issue and sale of Canada Savings Bonds, the organization of which was under the jurisdiction of the Bank of Canada (P.C. 2790, July 5, 1946).

A detailed breakdown of the above expenditures will be found in Appendix 4 to this section, page F—59. As of March 31, 1948, there were no salaried employees being paid from this account.

The following voluntary workers received travelling expenses of \$500 or over: S. G. Bartlett, \$595.53; H. A. Benham, \$737.84; P. A. Blackshaw, \$708.09; J. R. Findley, \$602.70; A. F. Francis, \$526; D. D. MacLeod, \$859.82; N. L. MacNames, \$810.16; F. P. Mallon, \$762.34; G. C. Munro, \$631.97; C. R. Slipp, \$673.57; W. G. Tubby, \$515.37; W. A. Wall, \$706.81; J. J. West, \$629.55; W. F. Wilson, \$590.64; L. F. Worsley, \$531.46.

Contractors' security deposits amounting to \$118,000 in bonds are in the custody of this Department in connection with contracts for the printing and engraving of bonds and other securities.

SUBSIDIES AND SPECIAL COMPENSATION TO PROVINCES

Province	Subsidies	Special Compensation		Total
		1942 Act	1947 Act	
Nova Scotia	2,005,140 18		7,525,029 36	9,530,169 54
Prince Edward Island	656,931 88		1,226,392 08	1,883,323 96
New Brunswick	1,632,385 76		5,866,363 29	7,498,749 05
Quebec	2,866,589 88	20,586,074 56		23,452,664 44
Ontario	3,155,007 48	28,964,039 54		32,119,047 02
Manitoba	1,722,201 78	3,655,673 65	9,495,975 93	14,873,851 36
Saskatchewan	10,079,650 60*	3,132,763 10	10,261,021 11	23,473,434 81
Alberta	10,272,766 60*	3,278,844 28	9,903,880 44	23,455,491 32
British Columbia	1,003,439 86	3,383,900 29	15,216,960 81	19,604,300 96
	<u>\$ 33,394,114 02</u>	<u>\$ 63,001,295 42</u>	<u>\$ 59,495,623 02</u>	<u>\$155,891,032 46</u>

*Including payments of \$8,031,250 to each of these Provinces under authority of the Western Provinces Treasury Bills and Natural Resources Settlement Act, c. 77, 1947.

Subsidies to Provinces\$ 33,394,114 02

Payments to provinces are shown in the first column of the above statement. Details will be found in Appendix 5 to this section, page F-60.

Compensation to Provinces in lieu of Income and Corporation Taxes under the Dominion-Provincial Taxation Agreement Act, c. 13, 1942.....\$ 63,001,295 42

The above authority provided that the Minister of Finance, with the approval of the Governor in Council, might enter into an agreement with the government of any province to provide, subject to terms and conditions, that the province and its municipalities shall cease to levy personal income and corporation taxes for the duration of the war and for a certain readjustment period thereafter, and to provide for the payment of compensation to the province therefor. Section 5 of the Act provided, subject to certain terms and conditions, for compensation to the provinces for loss of revenue re tax on sale of gasoline. The annual compensation for corporation, income and gasoline taxes was computed on a basic year, being, in the case of each province or municipality concerned, the fiscal year ending nearest to December 31, 1940.

Sections 11 and 12 of the Agreements provided for certain deductions from the amounts paid to provinces until the cumulative total of the deductions reached the maximum amount specified in the relevant Agreement, after which no further deductions were to be made. Section 15 provided for payment, within thirty days of the termination of the agreement, to the province concerned, of the total amount so deducted.

Payments to the Provinces of Nova Scotia, Prince Edward Island and New Brunswick were completed in 1946-47 and the payments to the remaining provinces as listed below represent the balances due under the agreements:

	Income and Corporation Taxes		Payment of Deductions under Sections 11, 12 and 15	Total
	Year ending	Amount		
Quebec.....			20,586,074 56	20,586,074 56
Ontario.....			28,964,039 54	28,964,039 54
Manitoba.....	April 30, 1947	1,401,071 20	2,254,602 45	3,655,673 65
Saskatchewan.....	April 30, 1947	1,457,497 28	1,675,265 82	3,132,763 10
Alberta.....			3,278,844 28	3,278,844 28
British Columbia.....			3,383,900 29	3,383,900 29
		<u>\$ 2,858,568 48</u>	<u>\$ 60,142,726 94</u>	<u>\$ 63,001,295 42</u>

**Compensation to Provinces under the Dominion-Provincial Tax Rental Agreements—
Act, c. 58, 1947.....\$ 59,495,623 02**

Under the provisions of the above Act, the Minister of Finance may, on behalf of the Government of Canada, enter into an agreement with any of the provinces to provide, in accordance with and subject to such terms and conditions as may be so approved, that the Government of Canada will pay compensation, not exceeding the amount authorized by the Act, to the Government of the Province if that Government and the municipalities in that Province refrain from levying certain taxes for a limited period.

The effective date of the agreements entered into with the provinces listed below was April 1, 1947, and the amounts paid in the current fiscal year were as provided in the individual agreements, which also stated that payment was to be made in quarterly instalments on September 30, December 31 and March 31. The fourth quarterly instalment is payable on June 30, 1948, and will be charged to the fiscal year 1948-49. Subsequent payments during the five years of the agreements will be on the above quarterly dates, subject to annual adjustment after the fifteenth day of September on the basis of the relevant ratios of population and the values of the gross national product per capita. Each province is guaranteed a minimum annual amount.

Payments were as follows:

	Amount
Nova Scotia	7,525,029 36
Prince Edward Island	1,226,392 08
New Brunswick	5,866,363 29
Manitoba	9,495,975 93
Saskatchewan	10,261,021 11
Alberta	9,903,880 44
British Columbia	15,216,960 81
	\$ 59,495,623 02

MISCELLANEOUS GRANTS AND CONTRIBUTIONS

Vote 64 Canadian General Council of the Boy Scouts.....	\$ 9,000 00
Vote 65 Dominion Council of the Girl Guides.....	\$ 4,860 00
Vote 66 Royal Astronomical Society of Canada.....	\$ 1,620 00
Vote 67 Royal Canadian Academy of Arts.....	\$ 2,025 00
Vote 68 Canadian Writers Foundation.....	\$ 2,500 00
Vote 728 Canadian Olympic Association.....	\$ 17,500 00
National Battlefields Commission, c. 57, 1908, and amendments.....	\$ 75,000 00

The last amount is a statutory grant to the National Battlefields Commission for the acquisition, management and control of national battlefields under the provisions of c. 57, 1908, an Act respecting the National Battlefields at Quebec. The accounts of the Commission are audited by the Auditor General of Canada pursuant to section 14 of the Act and his report in this connection will be found in Appendix 7 to this section. see page F—74.

GENERAL

Vote 69 Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations

	Estimates	Allotments	Expenditures
Salaries	65,648 00	65,648 00	39,163 97
Travelling Expenses	1,000 00	1,000 00	745 27
Telegrams and Telephones	500 00	500 00	11 22
Printing and Stationery	1,500 00	1,500 00	410 37
Reporting Service	500 00	500 00	
Dominion Trade and Industry Commission	1,000 00	1,000 00	
Sundries	1,500 00	1,500 00	815 84
A Annuity to Retired Member of the Board	2,500 00	2,500 00	2,500 00
	\$ 74,148 00	\$ 74,148 00	\$ 43,646 67

This vote was provided for the expenses of administering the Tariff Board Act, c. 55, 1931, under which, in respect of goods produced in or imported into Canada, inquiries into costs of raw materials, production, transportation, labour and prices are made and findings reported to the Minister of Finance. The Act also empowers the Board to hear, and give decisions on, appeals from tariff rulings of the Department of National Revenue. The Dominion Trade and Industry Commission Act, c. 59, 1935, provides for the establishment of commodity standards and investigation into complaints respecting unfair trade practices.

As at March 31, 1948, there were 11 salaried employees being paid from this vote, of whom 2 were permanent and 9 temporary.

A Annuity to M. N. Campbell under the provisions of section 8 of the Act.

Vote 70 (and Vote 580, Further Supplementary Estimates) To provide for the expenses of the Comptroller of the Treasury's Office

	Estimates	Allotments	Expenditures
Salaries	7,213,153 00	7,158,153 00	7,158,153 00
Allotted from Vote 73, salaries, etc.	236,871 98	236,871 98	236,871 98
Other Pay-list Items	57,000 00	46,000 00	45,746 83
Printing and Stationery	375,000 00	459,000 00	457,388 56
Travelling Expenses	60,000 00	60,000 00	58,808 28
Rental of Equipment	150,000 00	150,000 00	149,505 15
A Sundries	80,000 00	66,000 00	64,985 98
B Postage—Family Allowance Cheques	767,000 00	763,000 00	761,294 68
	<u>\$8,939,024 98</u>	<u>\$8,939,024 98</u>	<u>\$8,932,754 46</u>

This vote was provided to defray the expenses of the Office of the Comptroller of the Treasury in carrying out the duties imposed by the Consolidated Revenue and Audit Act, c. 27, 1931, including the issue of public moneys from the Consolidated Revenue Fund, the provision of accounting services for Government Departments, and other duties assigned by the Governor in Council. The total expenditures in respect of this Office were \$10,634,426.84, of which \$1,701,672.38 was charged to Demobilization and Reconversion Vote 497—see page F—19.

As at March 31, 1948, there were 4,075 salaried employees being paid from this vote, of whom 758 were permanent and 3,317 temporary.

- A A distribution of expenditures follows: freight and express, \$3,274.59; machine inspections and repairs, \$20,095.16; postage, \$17,968.51; telephone and telegraph, \$7,707.10; miscellaneous, \$15,940.62.
- B Expenditures from this allotment represent mainly payments to the Post Office Department, under a special arrangement (known as the "Postage-paid-in-cash" system), whereby the Post Office accepts mailings from the District Treasury Office of each province, without postage affixed, and subsequently bills the Comptroller of the Treasury for this service.

Vote 71 Farmers' Creditors Arrangement Act, 1943, and Municipal Improvements Assistance Act, 1938, Administration

	Estimates	Allotments	Expenditures
Salaries	47,028 00	47,028 00	31,213 88
Other Pay-list Items	80 00	80 00	62 82
Fees	30,000 00	30,000 00	3,799 62
Travelling Expenses	2,500 00	2,500 00	48 86
Stationery and Equipment	2,500 00	2,500 00	325 00
Postage	5,000 00	5,000 00	553 56
Rents	500 00	500 00	415 43
Filing and legal Costs	5,000 00	5,000 00	1,943 30
Telephones and telegrams	500 00	500 00	344 33
A Land appraisals	10,000 00	10,000 00	1,414 00
Sundries	1,000 00	1,000 00	534 43
	<u>\$ 104,108 00</u>	<u>\$ 104,108 00</u>	<u>\$ 40,655 23</u>

This vote was provided for the costs of (a) administration in connection with the facilitation of compromises and arrangements between insolvent farmers and their creditors in the Provinces of Manitoba, Saskatchewan and Alberta and (b) certain administrative expenses in connection with the Municipal Improvements Assistance Act, c. 33, 1938. A distribution of expenditures follows: Manitoba, \$489.71; Saskatchewan, \$12,694.76; Alberta, \$12,633.92; Head Office, Ottawa, (including administration costs of the Municipal Improvements Assistance Act), \$14,836.84.

As at March 31, 1948, there were 12 salaried employees being paid from this vote, of whom 1 was permanent and 11 temporary.

- A This amount was paid to the Canadian Farm Loan Board.

Vote 72 (and Vote 729, Further Supplementary Estimates) Foreign Exchange Control Board—Administration

	Estimates	Allotments	Expenditures
Cost of Coin shipments	25,000 00	31,000 00	24,614 60
Postage and Express	10,500 00	6,500 00	3,708 93
Telephones and Telegrams	43,000 00	40,000 00	29,994 47
Printing	50,000 00	50,000 00	47,593 38
Enforcement expenses	9,500 00	9,500 00	9,028 82
Miscellaneous	9,000 00	10,000 00	9,712 14
	<u>\$ 147,000 00</u>	<u>\$ 147,000 00</u>	<u>\$ 124,652 34</u>

Vote 73 (and (a) Vote 732, Further Supplementary Estimates; (b) Vote 581, Further Supplementary Estimates) To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases.....	6,500,000 00	
Less transferred to Vote 57, \$33,083.34; Vote 60, \$19,490.92; Vote 70, \$236,871.98; and to other Government Departments, as detailed below, \$3,880,485.05.....	4,169,931 29	\$2,330,068 71
Expenditures		nil*

* While no expenditures were made directly from this vote, the amount of \$4,169,931.29 consists of the net expenditures from the amounts transferred to (a) Votes 57, 60 and 70 of this Department and (b) other Departments as detailed below.

Department	Details	Amount
Agriculture	Vote 1, \$17,614.02; Vote 2, \$2,002.95; Vote 5, \$3,072.99; Vote 9, \$5,278.18; Vote 16, \$870.98; Vote 17, \$8,332.50; Vote 20, \$35,191.11; Vote 25, \$4,587.06; Vote 28, \$14,692.27	91,642 06
Civil Service Commission	Vote 40, \$27,778.69; †Vote 495, \$8,810.12	36,588 81
Labour	Vote 109, \$43,465.56; Vote 112, \$1,299.54	44,765 10
Legislation		
Library of Parliament	Vote 128, \$2,411.42	2,411 42
Mines and Resources		
Administration	Vote 159, \$2,130.67	
Mines, Forests and Scientific Services	Vote 134, \$1,453.78; Vote 162, \$4,200; Vote 164, \$1,000; Vote 174, \$2,100	
Lands and Development Services..	Vote 141, \$1,440.51	
Immigration	Vote 185, \$4,709.13	17,034 09
National Health and Welfare	Vote 207, \$2,774.39; †Vote 558, \$341.92	3,116 31
National Revenue		
Customs and Excise	Vote 244, \$52,181.51; Vote 245, \$20,262.26; Vote 247, \$615,224.65	
Taxation	Vote 249, \$120,300.50; Vote 251, \$2,304,413.05	3,112,381 97
National Film Board	Vote 253, \$4,095.85; Vote 254, \$830.17; Vote 255, \$12,417.38; Vote 256, \$12,533.36; Vote 257, \$2,928.38	32,805 14
Public Printing and Stationery	Vote 277, \$2,421.06	2,421 06
Public Works	Vote 281, \$149,577.09; Vote 282, \$210,753.74; Vote 333, \$3,203.97; Vote 335, \$6,215.78; Vote 336, \$4,227.83	373,978 41
The Secretary of State	Vote 366, \$1,070.28; Vote 367, \$6,892.20; Vote 368, \$5,150.07; Vote 369, \$1,876.49; Vote 370, \$5,864.81; Vote 374, \$1,768.44; Vote 375, \$20,831.67; Vote 376, \$296.97	43,750 93
Trade and Commerce	Vote 379, \$4,401.56; Vote 382, \$2,315.38; Vote 386, \$8,256.85; Vote 399, \$43,908.32	58,882 11
Transport	Vote 412, \$60,262.01; †Vote 592, \$445.63	60,707 64
Total		\$3,880,485 05

†Demobilization and Reconversion vote.

Vote 74 Unforeseen expenses, expenditure thereof to be subject to approval of the Treasury Board and a detailed statement to be laid before Parliament within fifteen days of next session.....

80,000 00

Less transferred to other Departments..... 38,706 17

\$ 41,293 83

Expenditures nil*

*While there were no expenditures made directly from this vote by the Department, the amount of \$38,706.17 consists of the net expenditures from the amounts transferred to other departments as follows: Governor General and Lieutenant-Governors, \$7,056.30; Privy Council Office, \$500; The Secretary of State, \$31,149.87.

Vote 730 To provide hereby, notwithstanding the provisions of the Civil Service Act, or any other Act or Law, subject to the approval of the Governor in Council in each case, of a secretarial allowance in an amount sufficient to provide total compensation equal to the rate approved by the Governor in Council for principal Private Secretaries to each permanent civil servant appointed to perform the duties of a principal Private Secretary to a Minister of the Crown or other member of the Government, or to the Leader of the Opposition.....\$

1 00

Expenditures nil

Vote 731 To authorize the Governor in Council to grant to James Herbert Stitt, former Civil Service Commissioner who completed a ten year term of office on August 9, 1945, an annual superannuation allowance at the rate of \$1,484.88 to commence upon his retirement from the Public Service, and to his widow an annual allowance at the rate of \$742.44 until remarriage, the said allowances to be payable in the manner and subject to similar terms and conditions including the payment of contributions as allowances granted under the Civil Service Superannuation Act.....\$

1 00

Expenditures nil

Redemption of Previous Years' Cheques, Consolidated Revenue and Audit Act, c. 27, 1931..\$ 409 49

This amount represents payment, or provision for payment, of outstanding cheques presented during the year, the amounts of which had previously been written off to Revenues.

SPECIAL

Vote 582 To provide such amount as is necessary for payment to the Canadian Wheat Board to reimburse that Board in respect of deficits incurred by it in respect of its accounts specified below; the amount payable in respect of the said deficits to be the amount thereof on July 31, 1947, together with interest on such amount at three per cent from that day to the day of payment and not to exceed.....

31,500,000 00

Expenditures\$ 31,450,497 64

Details of payments made to the Canadian Wheat Board follow:

	Amount as at July 31, 1947	Interest July 31, 1947 to April 30, 1948	Amount as at April 30, 1948
Crown Wheat Account—P.C. 7942 of October 12, 1943 and P.C. 1116 of February 20, 1945	5,516,449 58	124,869 90	5,641,319 48
1943 Barley Equalization Fund—P.C. 4450 of June 1, 1943 and P.C. 8898 of November 18, 1943	528 84	11 97	540 81
1944 Oats Equalization Fund—P.C. 5998 of July 31, 1944 ..	4,330 71	98 03	4,428 74
1945 Oats and Barley Equalization Funds—P.C. 2550 of April 12, 1945 and P.C. 6238 of September 25, 1945	14,590,861 34	330,277 55	14,921,138 89
1946 Barley Equalization Fund—P.C. 3222 of July 30, 1946 and P.C. 1292 of April 3, 1947	6,603,613 30	149,478 86	6,753,092 16
1944 Crop Account, Flax Division—P.C. 1350 of March 6, 1944	1,028,188 53	23,274 00	1,051,462 53
1945 Crop Account, Flax Division—P.C. 2550 of April 12, 1945	2,537,433 04	57,437 11	2,594,870 15
1945, 1944 and 1943 Crop Rapeseed and Sunflower Seeds Accounts—P.C. 859 of February 9, 1945, P.C. 4131 of June 1, 1944 and P.C. 2894 of April 9, 1943	86,309 86	1,953 72	88,263 58
1946 Crop Rapeseed and Sunflower Seed Account—P.C. 3222 of July 30, 1946	77,604 07	1,756 63	79,360 70
1946 Ontario Wheat Payments Account—P.C. 3212 of July 30, 1946	309,025 52	6,995 08	316,020 60
	<u>\$ 30,754,344 79</u>	<u>\$ 696,152 85</u>	<u>\$ 31,450,497 64</u>

DEMOBILIZATION AND RECONVERSION

Vote 497 Comptroller of the Treasury

	Estimates	Allotments	Expenditures
Temporary Assistance	2,050,000 00	2,050,000 00	1,515,950 49
Other Pay-list Items	53,200 00	53,200 00	8,757 63
Printing and Stationery	125,000 00	125,000 00	38,190 27
Travelling Expenses	125,000 00	125,000 00	73,732 27
Rental of Equipment	55,000 00	55,000 00	31,110 00
A Sundries	75,000 00	75,000 00	33,931 72
	<u>\$2,483,200 00</u>	<u>\$2,483,200 00</u>	<u>\$1,701,672 38</u>

This vote was provided to defray costs of Treasury accounting services to those departments and agencies engaged in demobilization and reconversion activities.

As at March 31, 1948, there were 610 temporary salaried employees being paid from this vote.

A A distribution of expenditures follows: freight and express, \$1,583.47; machine inspections and repairs, \$4,957.71; postage, \$1,856; telephone and telegraph, \$4,665.96; miscellaneous, \$20,868.58.

Vote 498 (and Vote 909, Further Supplementary Estimates) Wartime Prices and Trade Board— Administration

	Estimates	Allotments	Expenditures
A Temporary Assistance	4,150,000 00	4,250,000 00	4,182,033 36
B Travelling Expenses	600,000 00	500,000 00	430,744 34
Printing	300,000 00	300,000 00	107,810 18
Stationery	75,000 00	75,000 00	26,104 16
Telephones	125,000 00	135,000 00	100,764 63
Telegrams	25,000 00	30,000 00	13,592 96
C Legal and Audit	200,000 00	280,000 00	240,820 98
Advertising			
Farmers' Bulletins	25,000 00	25,000 00	116 55
General Rationing	50,000 00	16,000 00	8,545 29
Miscellaneous Advertising	5,000 00	5,000 00	1,039 73
Radio General—Miscellaneous	60,000 00	60,000 00	1,221 92
Space in Press—General Miscellaneous	160,000 00	194,000 00	130,522 58
Rentals	50,000 00	50,000 00	
	350,000 00	350,000 00	141,446 07
Postage	200,000 00	200,000 00	66,217 29
Freight and Express	35,000 00	35,000 00	11,149 20
D Local Ration Boards	500,000 00	405,000 00	309,455 81
E Ration Coupon Banking	200,000 00	200,000 00	116,914 91
F Sundries	100,000 00	100,000 00	47,227 04
	<u>\$6,860,000 00</u>	<u>\$6,860,000 00</u>	<u>\$5,794,280 93</u>

The Wartime Prices and Trade Board was constituted by P.C. 2516, September 3, 1939, under authority of the War Measures Act, 1914 "to provide safeguards under war conditions against any undue enhancement in the prices of food, fuel and other necessities of life, and to ensure an adequate supply and equitable distribution of such commodities." From September 3, 1939, to December 1, 1941, the Board's activities were confined to selective controls of supplies and prices. The overall price ceiling became effective December 1, 1941, under authority of P.C. 8527, November 1, 1941, establishing the "Maximum Prices Regulation" and the powers of the Board to administer the ceiling were broadened by P.C. 8528, November 1, 1941. The "Maximum Rentals Regulations" were authorized by P.C. 9865, and the "Wartime Leasehold Regulations" by P.C. 9029, both dated November 21, 1941. The terms of the "Maximum Prices Regulations" stipulate that the highest prices at which any person may sell any goods or services defined in the regulations, is the highest lawful price at which he sold those goods or services during what is known as the "basic period"—September 15 to October 11, 1941—unless the Wartime Prices and Trade Board has ordered otherwise. To maintain equitable and orderly distribution of goods in short supply, the Board issued a number of orders to regulate distribution, and administered coupon rationing of various food items. Assistance was also given through payment of subsidies, modification or remission of duties and taxes, and government bulk purchasing when the "squeeze" could not be absorbed or offset by trade and industry.

Of a number of Crown Companies which were incorporated to assist the Board in controlling prices and maintaining supply, the Commodity Prices Stabilization Corporation Ltd. and the Canadian Sugar Stabilization Corporation Ltd. are still in operation. The following vote provides for the expenses of the former and the details of operations of both Corporations will be found in the Balance Sheets and supporting schedules in Appendix 6, page F-65.

Various decontrol measures, including abolition of the remaining rationing restrictions on food, were completed or initiated during the current fiscal year.

The Emergency Import Control Division was established for the purpose of issuing import permits on a quota system under authority of P.C. 4678, November 12, 1947, which imposed Emergency Import Control Regulations for the conservation of foreign exchange.

As at March 31, 1948, there were 1,155 salaried employees being paid from this vote, of whom 1 was permanent and 1,154 temporary.

C. J. Callister, whose salary was paid by the Department of Agriculture, received a living allowance at the rate of \$1,200 per annum, until June 1.

K. L. Carter received an honorarium at the annual rate of \$2,500 until October 31.

A As at March 31, 1948, the following were receiving allowances at the rate of \$15 per diem, and had been paid the amounts indicated:

Honourable Judges—J. C. Anderson, \$135; J. A. Barry, \$3,045; B. Boyd, \$3,345; G. A. P. Brickenden, \$1,770; A. G. Buckingham, \$360; A. Caron, \$1,365; H. W. Colgan, \$90; M. M. Colquhoun, \$705; J. J. Coughlin, \$2,475; E. W. Cross, \$210; K. L. Crowell, \$120; J. Desmarais, \$4,200; J. B. Dickson, \$360; A. E. Doak, \$1,620; A. H. Dowler, \$975; C. G. Duffy, \$105; A. A. Dysart, \$1,035; R. M. Edmanson, \$1,620; W. E. Fisher, \$30; A. J. Gordon, \$15; L. A. Hanna, \$930; J. A. Jackson, \$2,685; C. J. Jones, \$390; L. Lajoie, \$2,865; W. S. Lane, \$195; O. Legrand, \$2,700; L. G. Lewis, \$30; A. MacDonald, \$915; J. W. MacDonald, \$225; A. R. MacDonell, \$2,730; J. E. Madden, \$1,185; J. P. Madden, \$690; G. Marin, \$630; C. W. A. Marion, \$1,020; A. G. McDougall,

\$15; J. A. McGeer, \$1,875; G. McPhee, \$1,455; R. Millar, \$1,410; G. M. Morrison, \$225; J. T. Mulcahy, \$105; D. Panneton, \$765; G. Patterson, \$525; A. Pettigrew, \$4,455; J. A. D. Plouffe, \$1,260; J. C. Reynolds, \$750; W. T. Robb, \$1,455; A. Roberts, \$75; J. G. A. Robertson, \$330; B. W. Roscoe, \$135; L. Roy, \$4,470; J. L. Ryan, \$525; W. F. Schwenger, \$1,770; E. A. Shaunessy, \$240; J. A. Shea, \$1,890; V. R. Smith, \$900; H. J. Sullivan, \$165; H. W. Whitla, \$2,055; E. D. Woodburn, \$15.

District Magistrates—H. Achim, \$795; J. F. Bugeaud, \$165; V. Chabot, \$750; A. Gaudet, \$1,380; A. Michaud, \$2,010; J. Poisson, \$600; A. Regnier, \$2,340.

Others—C. Barnes, \$1,830; A. Belcher, \$240; J. Bennett, \$1,545; E. Bernadet, \$1,620; M. H. Bingeman, \$1,065; A. Bissett, \$2,115; A. Cantin, \$1,275; H. P. Edge, \$1,890; R. English, \$1,995; E. S. Farr, \$960; W. J. Finney, \$2,235; J. M. Fortier, \$1,740; R. Godbout, \$45; J. A. R. Gravel, \$2,280; W. Grennan, \$810; F. W. Hall, \$1,410; C. T. Harper, \$375; J. Kennedy, \$1,095; V. Lemire, \$825; E. M. Lyons, \$345; M. M. Macaulay, \$360; H. A. McCallum, \$1,275; A. M. McIntyre, \$375; L. A. McKinley, \$450; E. W. Mingo, \$495; E. M. Nicholson, \$105; C. G. K. Nourse, \$1,350; G. R. T. Sawle, \$390; S. R. Seaman, \$315; F. J. Waud, \$600.

P.C. 33/2662, April 17, 1945, authorized the payment of an allowance to S. A. Shoemaker of \$25 per day for each day actually engaged in hearing rental appeals and applications. Payments amounted to \$6,300.

B The following were paid travelling and living expenses of \$500 or over:

Honourable Judges: G. A. P. Brickenden, \$936.80; A. E. Doak, \$1,092.61; L. A. Hanna, \$736.54; A. R. MacDonell, \$720.46; J. E. Madden, \$659.66; G. McPhee, \$749.24; W. T. Robb, \$1,025.56.

Others: A. Bradshaw, \$1,002.80; J. A. MacKay, \$528.53; C. A. Pemberton, \$665.47; District Magistrate A. Regnier, \$888.49.

C The following received legal fees of \$1,000 or over: G. Adam, Montreal, \$4,578.05; J. G. Ahern, Montreal, \$2,332.47; J. D. Arnup, Toronto, \$1,823.91; P. E. Baillargeon, St. Georges de Beauce, \$2,118.84; H. J. Biron, Three Rivers, \$1,509.63; M. Boisvert, Quebec, \$2,487.63; J. M. Bureau, Three Rivers, \$2,076.90; J. A. Burrows, Ottawa, \$1,902.81; C. Calder, London, \$1,600; A. J. P. Cameron, Toronto, \$2,074.50; W. H. Campbell, Vancouver, \$7,067.65; K. A. Christie, Toronto, \$1,581; J. B. Clearihue, Victoria, \$1,465.36; L. D. Crestohl, Montreal, \$1,180; P. Cuddihy, Rouyn, \$1,189.71; P. Dalme, Montreal, \$2,028; T. J. Darby, Welland, \$1,424.55; C. R. Davidson, Regina, \$1,664.42; G. de L. Demers, Quebec, \$1,630.25; M. J. Demers, St. Jean, Quebec, \$1,600.10; G. M. Dent, Ottawa, \$1,454.85; D. L. Desbois, Montreal, \$2,361.30; D. Donaghy, Vancouver, \$1,085.20; G. L. Fraser, Windsor, Ont., \$1,923.55; A. H. Friedgut, Toronto, \$1,843.70; H. Garipey, Arthabaska, \$1,407.94; A. Gauthier, St. Joseph D'Alma, \$1,283.60; R. Genest, Montreal, \$3,292.85; S. H. Green, Winnipeg, \$3,215.45; L. W. Jacobs, Montreal, \$3,786; J. R. Johnson, Toronto, \$5,169.35; Gaston Lacroix, Montreal, \$3,915; Gerard Lacroix, Quebec, \$1,824.81; R. Larivee, Montreal, \$3,188.35; M. Laurier, Montreal, \$2,456.75; D. Levin, Winnipeg, \$1,229.48; C. H. Locke, Vancouver, \$1,337.55; A. A. MacNaughton, Montreal, \$6,821.95; J. M. Magwood, Toronto, \$4,193.50; J. P. Malo, Joliette, \$1,008.25; N. L. Mathews, Toronto, \$2,491.93; T. McNicoll, Jonquière, \$5,981.74; G. D. McPhedran, Toronto, \$2,526.25; J. A. Meunier, Montreal, \$1,004.50; F. Monet, Montreal, \$7,896.50; A. Montpetit, Montreal, \$3,311.45; J. P. O'Reilly, Hamilton, \$3,893.50; J. D. Pickup, Toronto, \$1,204.98; T. Pidgeon, Gaspe, \$1,661.01; C. Potvin, Roberval, \$1,138.80; C. Prevost, Montreal, \$4,766.92; P. F. Renault, Montreal, \$2,283.39; H. W. Riley, Calgary, \$1,450; G. Roberge, Quebec, \$1,856.50; J. L. Ross, Winnipeg, \$7,482.73; W. S. Ross, Edmonton, \$1,109.75; A. Rousseau, Sherbrooke, \$2,187.70; G. A. Roy, Montreal, \$3,029.50; G. Saintonge, Valleyfield, \$1,062.60; S. Saper, Yorkton, \$1,415.11; J. C. Savage, Montreal, \$1,743; J. M. Streight, New Westminster, \$1,142.98; E. Trottier, Montreal, \$1,556.50; R. Turgeon, Montreal, \$4,307.85; J. Vadboncoeur, Montreal, \$2,076.50.

D Expenditures cover reimbursement to various municipalities in connection with rental of premises, salaries, and miscellaneous expenses.

E Bank of Montreal, \$24,796.68; Bank of Nova Scotia, \$11,112.70; Bank of Toronto, \$4,801.35; Banque Canadienne Nationale, \$17,347.10; Banque d'Economie de Quebec, \$172.47; Barclay's Bank, \$5.51; Canadian Bank of Commerce, \$21,037.08; Dominion Bank, \$4,728.95; Imperial Bank of Canada, \$6,953.49; Montreal City and District Savings Bank, \$363.23; Royal Bank of Canada, \$25,596.35.

F Includes services of outside rental appraisers on a fee basis as follows:

Montreal: M. R. Audette, \$356; F. W. Dakin, \$693; L. Flamand, \$1,132; B. Jodoin, \$830; E. G. Labelle, \$390; J. D. Lachapelle, \$2,299; P. Iachapelle, \$3,295; V. Legris, \$299; R. A. Patterson, \$1,146.

Ottawa: R. Lalande, \$4,283.

Vote 499 (and Vote 910, Further Supplementary Estimates) Wartime Prices and Trade	
Board—Commodity Prices Stabilization Corporation.....	40,000,000 00
Expenditures	\$ 34,341,383 86

The Commodity Prices Stabilization Corporation Limited was incorporated in 1941 as a Crown Company under the Companies Act, c. 33, 1934, and placed under the control of the Wartime Prices and Trade Board for the purpose of assisting that Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies and by bulk purchasing.

Advances to the Corporation for administrative and other expenses are recorded in Loans and Advances (see under Open Accounts further on in this section). As monthly statements of these expenses are received, the amounts are credited to the open account and charged to the above vote.

At the beginning of the current fiscal year the outstanding advance was \$40,017,910.48 and additional advances of \$15,000,000 were made during the year. Accounting was received for the above amount of \$34,341,383.86, leaving a balance of \$20,676,526.62 to be accounted for.

The balance Sheet of the Corporation as at March 31, 1948, and operating statement for the fiscal year 1947-48, as furnished and certified by the Auditor General, will be found in Appendix 6 to this section, page F—65.

Vote 500 Advances to Canadian Wheat Board for payments to millers and other	
manufacturers of wheat products.....	18,000,000 00
Expenditures	\$ 17,000,000 00

To maintain the supply of flour and other foods for domestic human consumption containing wheat, payments were made beginning with the crop year 1942-43 to millers and other manufacturers of wheat products who were required under the price ceiling regulations to market their products at 1941 prices. The above amount represents further advances to the Canadian Wheat Board for the purpose of making these payments in the current fiscal year under authority of P.C. 1736, May 6, 1947. With the removal on September 15, 1947 of the price ceiling on wheat products, P.C. 4145 of October 17, 1947, directed that payments to flour millers under authority of P.C. 1736 be made only in respect of wheat used in the production of wheat products for human consumption in Canada sold and delivered before midnight, September 13, 1947.

Following is a summary of the transactions in this connection, subsequent to those shown in Public Accounts, 1947 (Page F—42).

	Dr.	Cr.
Balance to be accounted for—March 31, 1947	5,503,823 48	
Advances, 1947-48	17,000,000 00	
Accountings in the form of statements certified by the Comptroller of the Canadian Wheat Board—		
Net payments during 1947-48		22,789,689 33
Net rebates of drawback received under profit control through the Commodity Prices Stabilization Corporation, Ltd., April 1, 1947 to March 31, 1948	2,019,631 90	
Costs incurred in the administration of drawback payments to flour millers and processors from August 1, 1946 to July 31, 1947		45,218 05
Balance to be accounted for		1,688,548 00
	<u>\$ 24,523,455 38</u>	<u>\$ 24,523,455 38</u>

Payments totalling \$5,000 or over were made as follows: Arva Flour Mills, London, Ont., \$7,860.94; Aurora Flour & Feed Mills Ltd., Aurora, Ont., \$5,897.53; Byers Flour Mill, Camrose, Alta., \$11,305.38; Caledonia Milling Co., Caledonia Ont., \$12,797.81; Campbell & McNab, Douglas, Ont., \$14,747.32; Canadian Postum Co., Ltd., Toronto, \$36,137.60; Canadian Shredded Wheat Co., Ltd., Niagara Falls, Ont., \$117,113.51; Chalmers Milling Co., Toronto, \$10,044.55; S. J. Cherry & Sons Ltd., Preston, Ont., \$71,086.19; Collingwood Milling Co., Collingwood, Ont., \$15,655.75; Copeland Flour Mills Ltd., Midland, Ont., \$524,132.26; Delta Flour Mills, Vancouver, B.C., \$118,012.10; Dundas Milling Co., Dundas, Ont., \$9,999.51; Dutton Milling Co., Ltd., Dutton, Ont., \$5,478.78; Ellison Milling & Elevator Co., Ltd., Lethbridge, Alta., \$348,318.00; Great Star Flour Mills Ltd., St. Mary's, Ont., \$120,901.76; Henkel Flour Mill, Chesley, Ont., \$14,898.82; Hunt Milling Corporation, London, Ont., \$65,101.62; Dr. Jackson Foods Ltd., Toronto, \$12,164.88; Wm. Knechtel & Sons Ltd., Hanover, Ont., \$30,766.08; Lake of the Woods Milling Co., Ltd., Winnipeg, \$3,412,833.32; Lakeside Milling Co., Toronto, \$265,382.72; McCarthy Milling Co., Streetsville, Ont., \$132,624.62; McDonald & Robb, Valleyfield, Que., \$65,738.02; Maple Leaf Milling Co., Ltd., Toronto, \$4,059,947; Master Baker Flour Mills Ltd., Vancouver, B.C., \$9,021.51; Melville Milling Co., Melville, Sask., \$11,589.68; Morris Milling Co., Morris, Man., \$5,990.06; Newport Cereal Co., Ltd., London, Ont., \$21,956.78; North West Mill & Feed Co., Ltd., South Edmonton,

Alta., \$31,495.06; Ogilvie Flour Mills Ltd., Montreal, Que., \$3,795,710.82; Prairie Cereals Ltd., Edmonton, \$6,871.11; Purity Flour Mills Ltd., Toronto, \$2,462,753.47; Quaker Oats Company of Canada Ltd., \$930,154.16; Redberry Food Products, Saskatoon, Sask., \$7,419.44; Robin Hood Flour Mills Ltd., Moose Jaw, Sask., \$5,117,059.60; Rockport Flour Mill, Magrath, Alta., \$5,163.90; St. Lawrence Flour Mills Limited, Montreal, Que., \$976,970.07; Saskatchewan Federated Co-operatives Ltd., Outlook, Sask., \$33,479.18; Soo Line Mills Ltd., Winnipeg, \$105,428.34; Steinbach Flour Mill, Steinbach, Man., \$9,115.17; Strathroy Flour Mills, Strathroy, Ont., \$18,734.78; Swift Current Flour Mills Ltd., Swift Current, Sask., \$42,673.64; Tavistock Milling Co., Ltd., Tavistock, Ont., \$35,621.76; T. H. Taylor & Co., Ltd., Chatham, Ont., \$147,450.09; Union Supply Co., Ltd., Rosthern, Sask., \$11,146.50; Waskesiu Mills Ltd., Prince Albert, Sask., \$9,858.27; Weyburn Flour Mills, Weyburn, Sask., \$7,110.34; Yorkton Milling Co., Ltd., Yorkton, Sask., \$22,358.80.

Vote 501 Employees' Plan—For purchase of Victory and other Government Loans—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	231,831 00	231,831 00	162,483 34
Other Pay-list Items	2,179 00	2,179 00	1,388 09
Sundries, including Printing and Stationery, Express, etc.	10,000 00	10,000 00	4,434 96
	<u>\$ 244,010 00</u>	<u>\$ 244,010 00</u>	<u>\$ 168,306 39</u>

This vote was provided for expenses in connection with recording instalment payments and issuing, registering (where necessary) and mailing Victory Loan and Canada Savings Bonds in respect of certain members of the Public Service of Canada.

As at March 31, 1948, there were 86 temporary salaried employees being paid from this vote.

Vote 502 Employees' Plan—To provide, subject to the approval of the Treasury Board, for replacement of Bonds lost in mails and for reimbursement of accounts incorrectly charged with repayments	5,000 00
Expenditures	<u>\$ 633 45</u>

Vote 503 To provide for expenses of the Cabinet Committee on Dominion-Provincial Relations

	Estimates	Allotments	Expenditures
Temporary Assistance and Fees	36,000 00	36,000 00	18,301 03
Travelling and Living Expenses, including those of Provincial Representatives	7,000 00	7,000 00	
Office Supplies, Printing and Stationery	4,500 00	4,500 00	824 34
Sundries	2,500 00	2,500 00	128 03
	<u>\$ 50,000 00</u>	<u>\$ 50,000 00</u>	<u>\$ 19,253 40</u>

As at March 31, 1948, there were 8 temporary salaried employees being paid from this vote.

Vote 504 To provide for the payment of premiums on Dominion of Canada Sterling Securities	20,000 00
Expenditures	<u>\$ 7,017 52</u>

Expenditures are payments of premiums on certain securities, held by residents of the United Kingdom, which were redeemed in the present fiscal year.

Vote 505 To provide, subject to the approval of the Treasury Board, for miscellaneous losses arising from the sale or distribution of War Savings Stamps, War Savings Certificates, Victory Bonds or Canada Savings Bonds.....	3,000 00
Expenditures	842 26

Expenditures are payments of bona fide claims for (a) remittances for War Savings Certificates lost in or stolen from the mail, and (b) losses in post offices, by fire or theft, of War Savings Certificates, War Savings Stamps or of proceeds from the sale thereof.

Vote 506 (and Vote 911, Further Supplementary Estimates) Contribution towards operation of Old Vancouver Hotel as hostel for ex-servicemen.....	110,000 00
Expenditures	110,000 00

The above amount was paid to the Citizens' Rehabilitation Council of Greater Vancouver.

Vote 912 To provide for special works in the National Battlefields Park.....	20,000 00
Expenditures	17,012 28

This vote was additional to the amount of \$75,000 available under statutory authority and was provided to cover the cost of flood lights, treatment of trees, shrubs, etc., and other improvements. Payment of the amount of \$20,000 was made to the National Battlefields Commission in the form of an accountable advance and the unexpended balance was refunded at the close of the fiscal year.

The accounts of the Commission are audited by the Auditor General of Canada pursuant to the provisions of section 14 of An Act respecting the National Battlefields at Quebec, 1908, and his report in this connection will be found in Appendix 7 to this section, page F-74.

Vote 507 To provide, subject to the approval of the Treasury Board, for miscellaneous and unforeseen expenses; for supplementing any of the appropriations in the Demobilization and Reconversion Estimates; and for the temporary provision of recoverable advances for working capital purposes and for the re-advancing of any such advances repaid.....	1,000,000 00
A Less Advances.....	70,018 09
	929,981 91
B Less transferred to other Departments.....	42,769 92
C Expenditures	887,211 99
	39,618 09

A In anticipation of a 1946 loan which did not materialize, plates were engraved and blank bonds printed by the Company concerned in accordance with instructions. This authority provides for payment to the Company and for the charging of the amount to Departmental Working Capital Advances—see Blank Bonds Reserve Account under Open Accounts further on in this section. Recovery will be effected by the charging of the amount to Cost of Loan Flotations and the crediting of the Open Account when the bonds are used for a future loan.

B Details of expenditures, from the amounts as listed below which were transferred to other departments, etc., will be found under the relevant sections:

Department of Agriculture	194 50
Department of Fisheries	7,255 84
Department of Justice	28,428 30
National Film Board	1 00
National Health and Welfare	6,889 28
The Secretary of State	1 00
	\$ 42,769 92

It might be mentioned that the above amounts were expended, with the exception of those for the National Film Board and the Secretary of State. In these instances, recoverable advances were made for working

capital purposes for the Production of Films Annual Revolving Fund and the Laurentian Terrace Annual Revolving Fund respectively. The advances were refunded at the close of the fiscal year and the original allotments were reduced to the nominal sums of \$1 each as representing authority to operate the accounts.

C Details of expenditures by this Department follow:

Claim of Ely Gordon for damages arising out of the Halifax Explosions, July 18 and 19, 1945..	655 50
Payment for Ninth Victory Loan bonds purchased by employees of Coates Aircraft Company, Ltd., for which amounts deducted were not remitted to the bank	1,878 72
Payment to Lorne H. Jackson, Vancouver for services as Agent of the Crown in respect of the above employees' claims	254 30
Expenses of the Foreign Exchange Control Board in respect of the Public Information Program.	36,829 57
	<u>\$ 39,618 09</u>

OTHER CHARGES

Write-Down of Assets—Cancellation of Canadian Farm Loan Board Capital Stock, Canadian Farm Loan Act, c. 66, R.S., as amended.....	\$ 525 00
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Section 9, as amended, of the above authority provided that, where title has been transferred to the Board or where, as a result of proceedings taken to realize on a mortgage, the amount recovered was not sufficient to discharge the full amount of loan investment, the capital stock of the Board subscribed for by the Government of Canada was to be cancelled to an amount equivalent to that so subscribed for with relation to loans of the like amount.

The relevant original loans totalled \$10,500 and the Government's subscription to the capital stock of the Board was 5 per cent of this amount.

Provision for Reserve for possible losses on ultimate realization of active assets.....	\$ 75,000,000 00
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This is an increase of \$50,000,000 over the amount of \$25,000,000 provided each fiscal year since the account was established in 1940-41. The offsetting credit was to the Open Account under [16] Reserves for Certain Contingent Liabilities—see further on in this section.

Comparative Statement of Accounts Receivable (Wartime Prices and Trade Board)

	March 31, 1948	March 31, 1947
Current Year	32,019 65	144,795 70
Previous Years—Collectable	29,901 30	25,374 30
—Uncollectable	315 15	263 19
	<u>\$ 62,236 10</u>	<u>\$ 170,433 19</u>

Changes in Non-Active Asset Accounts

The status of those accounts in which changes have occurred during the current fiscal year is as follows:

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[9a] Non-Active Assets				
(ii) Other				
Miscellaneous—Non-Active Accounts:				
Saskatchewan Seed Grain Loans Guarantee				
Act, 1936	2,637,398 15		2,637,398 15	
Seed Grain Loans Guarantee Act, 1937	7,136,051 09		7,136,051 09	
	<u>\$9,773,449 24</u>		<u>\$9,773,449 24</u>	

These amounts were included in a general adjustment, pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, c. 77, 1947—see Loans and Advances to Provincial and Municipal Governments, page F-27.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[1] Cash				
A				
<i>(a) In Current Deposits—</i>				
Canada	450,069,509 20	9,898,266,155 76	10,335,061,668 56	13,273,996 40
London	7,442,430 63	13,877,458 65	14,651,759 06	6,668,130 22
New York	24,679,734 28	216,290,041 47	226,389,040 43	14,580,735 32
	482,191,674 11	10,128,433,655 88	10,576,102,468 05	34,522,861 94
<i>(b) In Special Deposits—</i>				
Bank of Canada, Special Funds				
Bond Redemption Account	392,995 86	4,694,001,646 00	4,693,136,586 30	1,258,055 56
Interest Account	627,066 59	412,000,073 75	411,868,821 92	758,318 42
War Savings Certificates Redemp- tion Account	367,631 73	32,500,000 00	32,431,701 66	435,930 07
Bank of Montreal, London, Special Funds				
Bond Redemption Account	959,292 33	88,484 94	388,859 59	658,917 68
Interest Account	4,900 17	396,600 55	397,471 23	4,029 49
Bank of Montreal, New York, Special Funds				
Securities Account		771,154 62	370,661 77	400,492 85
Interest Account	2,264 00	86,002 50	85,115 00	3,151 50
	2,354,150 68	5,139,843,962 36	5,138,679,217 47	3,518,895 57
[2] Departmental Working Capital				
Advances				
B Dominion of Canada Assay Office— Gold and Silver Purchase Account	27,592 30	2,202,159 94	2,154,569 49	75,182 75
C Royal Canadian Mint— Gold Purchase Account	4,169,609 69	62,910,833 74	60,248,429 60	6,832,013 83
D Silver Purchase Account—Coinage	563,585 83	1,135,081 70	1,283,445 90	415,221 63
D Silver Purchase Account—Bullion	269,285 73	313,349 17	18,032 64	564,602 26
D Silver Purchase Account—C.V.S. Medals	555,168 67	5,381 26	194,784 15	365,765 78
D Nickel Purchase Account	89,144 84	398,610 46	401,039 42	86,715 88
D Copper Purchase Account	349,122 97	267,848 44	388,295 37	228,676 04
D Steel Purchase Account		286 74	286 74	
	6,023,510 03	67,233,551 45	64,688,883 31	8,568,178 17
E Blank Bonds Reserve Account		70,018 09		70,018 09
	6,023,510 03	67,303,569 54	64,688,883 31	8,638,196 26
[3] Loans and Advances				
F (b) To Foreign Exchange Control				
Board	870,000,000 00	185,000,000 00	405,000,000 00	650,000,000 00
<i>(c) To Sundry Government Agencies—</i>				
Crown Companies—				
G Commodity Prices Stabilization Corporation, Limited	40,017,910 48	15,000,000 00	34,341,383 86	20,676,526 62
H Export Credits Insurance Corpor- ation—Capital Surplus Account	2,500,000 00	2,500,000 00		5,000,000 00
	42,517,910 48	17,500,000 00	34,341,383 86	25,676,526 62

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[31] Loans and Advances—Concluded				
<i>(d) To Provincial and Municipal Governments—</i>				
Provincial—				
I Alberta—Subsidy overpayment ..	350,000 00		350,000 00	
I Alberta—Under Relief Acts	25,862,000 00	9,233,000 00	35,095,000 00	
I Alberta—Consolidated Loans, 1947 Settlement		12,883,250 00		12,883,250 00
I British Columbia—Under Relief Acts	34,032,619 04	12,925,547 62	46,958,166 66	
I British Columbia—Consolidated Loans, 1947 Settlement		25,689,028 35		25,689,028 35
I Manitoba—Under Relief Acts ...	24,734,451 82		24,734,451 82	
I Manitoba—Consolidated Loans, 1947 Settlement		19,294,776 24		19,294,776 24
I Saskatchewan—Under Relief Acts	70,668,403 20		70,668,403 20	
I Saskatchewan—Consolidated Loans, 1947 Settlement		35,993,804 65		35,993,804 65
J Saskatchewan—Power Commission	34,560 00		3,840 00	30,720 00
K Saskatchewan—Seed Grain Advances, 1908	79,732 39		655 50	79,076 89
L Saskatchewan—Seed Grain Loans Guarantee Act, 1938	10,287,730 91		1,580,261 60	8,707,469 31
Municipal—				
M Municipal Improvements Assistance Act, 1938	5,219,591 46		245,832 31	4,973,759 15
	171,269,088 82	116,019,406 86	179,636,611 09	107,651,884 59
<i>(e) To United Kingdom and Other Governments—</i>				
N Belgium	51,459,698 62	16,248,547 95	2,112,246 57	65,596,000 00
N China	19,496,491 99	20,090,122 59	44,467 12	39,542,147 46
N Czechoslovakia	4,860,677 90	10,314,872 21		15,175,550 11
N France	156,400,000 00	49,945,000 00		206,345,000 00
O Greece	6,525,000 00			6,525,000 00
N Netherlands	76,303,363 81	28,536,448 81		104,839,812 62
N Netherlands—Indies	5,700,000 00	5,900,000 00		11,600,000 00
N Norway	18,308,416 67	2,056,475 10		20,364,891 77
O Roumania	24,329,262 40			24,329,262 40
P Union of Soviet Socialist Republics	5,366,098 69		2,500,000 00	2,866,098 69
Q United Kingdom	442,764,169 24		111,284,935 94	331,479,233 30
R United Kingdom—United Kingdom Financial Agreement Act, c. 12, 1946	640,000,000 00	368,000,000 00		1,008,000,000 00
	1,451,513,179 32	501,091,466 66	115,941,649 63	1,836,662,996 35
<i>(f) Miscellaneous—</i>				
S Bank for International Settlements.	272,785 84			272,785 84
T Government of Kenya		28 30	28 30	
U New Westminster Harbour Commission	274,537 23	703,500 00		978,037 23
V Saint John Bridge and Railway Extension Co.—Loan	433,900 00			433,900 00
	981,223 07	703,528 30	28 30	1,684,723 07

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[4] Investments				
W (a) Bank of Canada—Capital Stock	5,920,000 00			5,920,000 00
X (c) Canadian Farm Loan Board—				
Advance for initial operating expenses	50,000 00			50,000 00
Initial Capital Advances	5,000,000 00			5,000,000 00
Capital Stock	2,242,363 00		525 00	2,241,838 00
Bonds	13,700,000 00	3,300,000 00	3,200,000 00	13,800,000 00
Canadian Fisherman's Loan Act—				
Initial Capital Advances	29,000 00			29,000 00
Capital Stock	1,519 00			1,519 00
	21,022,882 00	3,300,000 00	3,200,525 00	21,122,357 00
Y (d) Canada's subscription to capital of—				
(i) International Monetary Fund.	300,003,150 00			300,003,150 00
(ii) International Bank for Reconstruction and Development.	48,785,750 00	16,250,000 00		65,035,750 00
	348,788,900 00	16,250,000 00		365,038,900 00
(f) Miscellaneous—				
Z Export Credits Insurance Corporation—Capital Stock	2,500,000 00	2,500,000 00		5,000,000 00
AA Montreal Turnpike Trust Funds ..	14,308 00			14,308 00
AB Securities Investment Account	276,366,554 31	1,195,498,478 61	785,503,287 26	686,361,745 66
	278,880,862 31	1,197,998,478 61	785,503,287 26	691,376,053 66
[6] Deferred Charges				
AC Unamortized Discounts and Commissions on Loans	81,984,023 59	2,513,775 30	11,843,358 78	72,654,440 11
[7] Sundry Suspense Accounts				
AD Bank of Montreal, Provincial Notes Suspense Account	27,573 83		6 00	27,567 83
AE Canadian National Railways Exchange Suspense		82,811,902 09	82,811,902 09	
AF Canadian Sugar Stabilization Corporation Limited—Price Stabilization Contingency Reserve (Contra)	19,337,930 71	654,210 80		19,992,141 51
AG Cheque Adjustment Suspense	2,079 67			2,079 67
AH Retirement Fund Suspense	191 28		37 13	154 15
AI U.K. Financing Securities Suspense		395,539 87	395,539 87	
	19,367,775 49	83,861,652 76	83,207,485 09	20,021,943 16
	<u>\$ 3,782,815,179 90</u>	<u>\$17,459,819,496 27</u>	<u>\$17,398,144,897 84</u>	<u>\$ 3,844,489,778 33</u>

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt *				
AJ				
(a) Matured Funded Debt Outstanding	17,438,728 48		16,678,700 15	34,117,428 63
(b) Notes and Other Obligations payable on demand—				
Compensation to Seigneurs	11,827 40			11,827 40
Dominion Stock Issue B, 3½%	3,700 00			3,700 00
Non-negotiable non-interest bearing notes	235,665,000 00		16,250,000 00	251,915,000 00
	235,680,527 40		16,250,000 00	251,930,527 40
(c) Interest Due and Outstanding—				
Unpaid Interest:				
Domestic Loans	71,448,913 80		5,590,508 12	77,039,421 92
Canada and New York Loans ..	21,527 50	12,282 50		9,245 00
New York Loans	1,849,027 72	1,097,863 23		751,164 49
London Loans	50,823 21	9,571 59		41,251 62
Unpaid Dividends:				
Province of Nova Scotia	795 80			795 80
Province of Prince Edward Island ..	867 25			867 25
Province of New Brunswick	1,279 00			1,279 00
Province of Canada	4,663 18			4,663 18
Province of British Columbia ..	33 67			33 67
Dominion Stock	3,717 33			3,717 33
Unpaid Warrants	49 36			49 36
	73,381,697 82	1,119,717 32	5,590,508 12	77,852,488 62
(d) Outstanding Cheques and Warrants—				
Treasury Cheques	74,307,549 58		10,948,114 83	85,255,664 41
Outstanding Imprest Account ..				
Cheques—Finance	165 34		44 54	209 88
Less Unclaimed Registered Interest (Letter of Credit) Cheques Adjustment Account	9 63			9 63
	74,307,705 29		10,948,159 37	85,255,864 66
[11] Deposit and Trust Accounts				
AK (b) Bank Circulation Redemption Fund				
.....	1,331,557 85	262,974 74	39,074 38	1,107,657 49
(c) Miscellaneous—				
AL Canadian Sugar Stabilization Corporation, Limited—Price Stabilization Contingency Reserve (Contra)				
.....	19,337,930 71		654,210 80	19,992,141 51
AM Companies in liquidation:				
Canadian Home Investment Company, Limited	4,878 80			4,878 80
Dominion Trust Company	8,931 10			8,931 10
Great North Insurance Company ..	344 70			344 70
Montreal Canada Fire Insurance Company	605 09			605 09
Ontario Fire Insurance Company ..	12,458 65			12,458 65
Rimouski Fire Insurance Company ..	3,030 53			3,030 53

PUBLIC ACCOUNTS: PART II

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[11] Deposit and Trust Accounts—				
<i>Concluded</i>				
Western Canada Fire Insurance Company	443 00			443 00
Western Mutual Fire Insurance Company	516 97			516 97
York County Loan and Savings Company	35,468 36			35,468 36
AN Canadian National Railways, Equipment Issue, 1923—Redemption Account	5,500 00			5,500 00
AN Canadian National Railways, Guaranteed Bond Issues, 1923 and 1924 and 1924-54—Outstanding Interest	130,462 50	1,844,587 50	1,837,250 00	123,125 00
AO Common School Funds—Ontario and Quebec	2,677,770 70			2,677,770 70
AP Defunct Banks:				
Bank of Vancouver	8,657 40			8,657 40
Banque du Peuple	6,349 82			6,349 82
Banque St. Hyacinthe	2,428 64			2,428 64
Banque St. Jean	67 61			67 61
Banque Ville Marie	4,669 59			4,669 59
Central Bank	2,225 94			2,225 94
Commercial Bank of Manitoba .	328 36			328 36
Ontario Bank	21,592 71			21,592 71
AQ King George V Silver Jubilee Cancer Fund for Canada	489,000 00	303,000 00		186,000 00
AR Home Bank Creditors' Relief Suspense	8,619 71	1 57		8,618 14
AS Unclaimed Dividends—Liquidations under the Bankruptcy Act	119,766 70	4,236 50	9,170 79	124,700 99
AT Wm. Scott Estate	9,197 62	501 02	1,209 00	9,905 60
	22,891,245 21	2,152,326 59	2,501,840 59	23,240,759 21
[12] Insurance Pension and Guaranty Accounts				
<i>(b) Insurance and Guarantee Funds—</i>				
AU Insurance Fund—Civil Service ..	20,077,317 42	464,407 39	1,618,083 31	21,230,993 34
AV Government Officers' Guarantee Fund	496,329 90	15,832 76	42,048 55	522,545 69
AW War Damage Insurance Special Account—General	98,010 25	1,943 47	262 26	96,329 04
	20,671,657 57	482,183 62	1,660,394 12	21,849,868 07
<i>(c) Pension and Retirement Funds—</i>				
AX Superannuation Account	87,746,599 61	9,998,172 23	12,617,286 47	90,365,713 85
AY Retirement Fund—Civil Service .	12,248,224 44	3,968,322 64	6,439,174 84	14,719,076 64
	99,994,824 05	13,966,494 87	19,056,461 31	105,084,790 49
[13] Deferred Credits				
AZ Interest Special Account— Interest				
Accrued—				
Canada Savings Bonds, 1946	254,056 10	770,216 56	516,160 46	
Canada Savings Bonds, 1½% Loan, 1946	453,535 93	453,535 93		
Canada Savings Bonds, 1947 ..			153,092 23	153,092 23
GENERAL				
BA Income Tax Deductions Suspense—				
Central Pay Office	87,501 42	12,257,710 38	12,305,993 72	135,784 76

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[13] Deferred Credits—Concluded				
BB Instalment Purchases of Bonds—				
Public Service				
Second Victory Loan, 1942.....	32,652 33	35,948 85	3,296 52	
Third Victory Loan, 1942	16,884 85	28,400 31	11,515 46	
Fourth Victory Loan, 1943	58,814 06	77,400 67	18,586 61	
Fifth Victory Loan, 1943	52,205 28	90,516 49	38,311 21	
Sixth Victory Loan, 1944	124,447 99	385,063 74	260,615 75	
Seventh Victory Loan, 1944	171,494 23	512,591 11	341,096 88	
Eighth Victory Loan, 1945	692,727 82	1,398,906 66	706,178 84	
Ninth Victory Loan, 1945	5,154,083 38	4,558,022 26	1,152,759 40	1,748,820 52
Canada Savings Bonds, 1946	1,630,146 96	6,826,604 07	5,325,590 48	129,133 37
Canada Savings Bonds, 1947		13,794 64	1,367,645 87	1,353,851 23
BC Unemployment Insurance				
Deductions Suspense—				
Central Pay Office	3,050 25	1,391,439 85	1,390,334 94	1,945 34
	8,731,600 60	28,800,151 52	23,591,178 37	3,522,627 45
[14] Sundry Suspense Accounts				
BD Canadian Wheat Board Suspense			6,324,789 99	6,324,789 99
BE Cash Suspense—Unallocated Funds	4,058 01	4,301,445 15	4,301,354 46	3,967 32
BF Ernest Davis Estate	6,154 31		114 50	6,268 81
BG George Henderson Keeler Estate	655 14			655 14
BG George Mayo Estate	13,100 00		650 00	13,750 00
BH German Reparations Suspense ...			130,078 12	130,078 12
BI Loan Subscriptions at credit of subscribers in arrears—				
Victory Loans 1917-18-19	207,397 70	50 00		207,347 70
Victory Loan 1941	4,297 73	11 84		4,285 89
2nd Victory Loan, 1942	9,141 10	10 76	1,058 94	10,189 28
3rd Victory Loan, 1942	4,729 06	15 22	228 32	4,942 16
4th Victory Loan, 1943	5,424 95	270 29	141 46	5,296 12
5th Victory Loan, 1943	3,689 35	17 99	20 90	3,692 26
6th Victory Loan, 1944	2,394 54	4 96	100 80	2,490 38
7th Victory Loan, 1944	2,609 35	59 22	60 48	2,610 61
8th Victory Loan, 1945	2,133 09	77 50	113 38	2,168 97
9th Victory Loan, 1945	4,330 29	789 71	1,165 88	4,706 46
Canada Savings Bonds, 1946		141 62	370 65	229 03
Canada Savings Bonds, 1947			2 50	2 50
BI Loan Subscriptions at credit of subscribers in arrears—Public Service				
2nd Victory Loan, 1942			2,205 54	2,205 54
3rd Victory Loan, 1942			5,646 90	5,646 90
4th Victory Loan, 1943			7,631 70	7,631 70
5th Victory Loan, 1943			6,060 29	6,060 29
6th Victory Loan, 1944			6,277 49	6,277 49
7th Victory Loan, 1944			13,934 21	13,934 21
8th Victory Loan, 1945			33,448 15	33,448 15
BJ Matured Bonds and Interest				
Unclaimed	75,500 80	9,005 00	7,456 50	73,952 30
BK Premium, Discount and Exchange		44,098,871 13	44,098,871 13	
BL Royal Canadian Mint—Handling Charges		595,215 04	595,215 04	
BM Royal Canadian Mint—New-foundland Coinage		3 00	3 00	
BN Securities Division Suspense Account—Finance	525 98	760 82	548 62	313 78
BO Unclaimed Award, Registrar Exchequer Court of Canada, B.C. Admiralty District	1,831 17			1,831 17
BP Unclaimed Cheques Suspense—				
Finance	43,949 45	27 50	118 74	44,040 69
Comptroller of the Treasury ...	2,133 05	1,154 26	47 50	1,026 29
Wartime Prices and Trade Board	21 20			21 20

PUBLIC ACCOUNTS: PART II

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[14] Sundry Suspense Accounts—				
<i>Concluded</i>				
BQ Unclaimed Drafts Suspense—				
Finance	798 77	36 14	471 14	1,233 77
BR Unclaimed War Damage Insurance				
Refunds	1,469 09	336 57	3,723 25	4,855 77
BS Unclaimed War Savings Certificates				
and Stamps	153,523 87	703 91	56,916 61	209,736 57
BT United Kingdom—General Settle-				
ment Account	7,733,533 12	7,273,840 95	277,509 43	737,201 60
BU Unredeemable Coupons Suspense		2,769 62	3,585 72	816 10
BV Victory Loans 1917-18-19 Can-				
vassers Suspense Account	1,620 83			1,620 83
BW War Savings Certificates—				
Instalment Suspense	330 75	22 00	1,012 00	1,320 75
BX War Donations—Suspense		138,430 80	138,430 80	
BY Wartime Prices and Trade Board—				
Suspense	834 10	383 13	743 47	1,194 44
	<u>8,286,186 80</u>	<u>56,424,454 13</u>	<u>56,020,107 61</u>	<u>7,881,840 28</u>
[15] Province Debt Accounts				
BZ				
British Columbia	583,021 40			583,021 40
Manitoba	3,578,941 20			3,578,941 20
New Brunswick	529,299 39			529,299 39
Nova Scotia	1,055,411 69			1,055,411 69
Ontario	2,848,289 52			2,848,289 52
Prince Edward Island	775,791 83			775,791 83
Quebec	2,549,213 61			2,549,213 61
	<u>11,919,968 64</u>			<u>11,919,968 64</u>
<i>Less:</i>				
Province of Nova Scotia Suspense				
Account	40,139 91			40,139 91
Province of Prince Edward Island				
Land Account	782,402 33			782,402 33
Province of Quebec Debt Account	1,473,609 63			1,473,609 63
	<u>2,296,151 87</u>			<u>2,296,151 87</u>
	<u>9,623,816 77</u>			<u>9,623,816 77</u>
[16] Reserve for Certain				
Contingent Liabilities				
CA (a) Reserve for possible losses on				
ultimate realization of Active				
Assets	153,668,860 34	57,787,071 96	75,000,000 00	170,881,788 38
[17] Funded Debt Unmatured *				
CB				
(a) Payable in Canada	15,838,886,771 67	548,077,849 84		15,290,808,921 83
(b) Payable in London	11,554,610 07	2,229,838 49		9,324,771 58
(c) Payable in New York	148,000,000 00		50,000,000 00	198,000,000 00
	<u>15,998,441,381 74</u>	<u>550,307,688 33</u>	<u>50,000,000 00</u>	<u>15,498,133,693 41</u>
	<u>\$16,724,449,789 92</u>	<u>\$ 711,303,063 08</u>	<u>\$ 277,336,424 02</u>	<u>\$16,290,483,150 86</u>

*Figures for the current fiscal year represent the net increase or decrease in these accounts, [10] and [17].

A Cash in current deposits represents the total of the balances at credit of the Receiver General of Canada in the several banks in Canada, London and New York at the close of the relative fiscal years, while that in special deposits consists of balances in the hands of fiscal agents of the Government for the purchase or redemption of bonds and the payment of interest on the public debt, etc.

The Canadian dollar equivalent of sterling cash balances held in London was adjusted at the close of the current fiscal year from \$4.86½ to \$4.03.

- B This account relates to the transactions in gold and silver at the Assay Office in Vancouver, a branch of the Royal Canadian Mint. Gold deposits, which include the silver content thereof, are purchased from mining companies and individuals for shipment to the Royal Canadian Mint, this account being debited with the value of the former transactions and credited with the value of the latter. The value of gold on hand at the close of the fiscal year was also adjusted to \$35 per ounce fine, as explained in the following comment.
- C Credits in this account result from the transfer of gold bullion to the Bank of Canada and sales of fine gold to the public while debits represent: (a) payments made by the Royal Canadian Mint for newly-mined gold, old jewelry, dental scrap, etc.; (b) the amount of the net operating profit for the year which was transferred to Revenue—Bullion and Coinage; and (c) adjusting entries to increase the value of the gold on hand at the close of the fiscal year to the current market value of \$35 the ounce fine, pursuant to a decision that it was to be shown at the latter value on the Balance Sheet of the Government of Canada.
- D Credits in these accounts represent the face value of all coin issued to the Bank of Canada and in the case of the Silver Purchase Account, the proceeds of sales of fine silver to the public. Debits are: (a) the value of all metals purchased for coinage and medal purposes as well as the net value of mutilated coin withdrawn from circulation; and (b) the amount of the net operating profit for the year, which was transferred to Revenue—Bullion and Coinage. The closing balances represent the cost value of the metals on hand, at that date.
- E In anticipation of a 1946 loan which did not materialize, plates were engraved and blank bonds printed by the Company concerned in accordance with instructions. Treasury Board allotted the above amount as an advance from Vote 507 to provide for payment for these bonds (T.332547 B., June 13, 1947). When they are used for a future loan, an adjusting entry will charge Cost of Loan Flotations and credit this account.
- F Debits are advances to the Board which operates the Exchange Fund Account for the Minister of Finance under authority of the provisions of the Foreign Exchange Control Act, c. 53, 1946, while credits represent repayments. Interest on advances to December 31, 1947, at $\frac{1}{2}$ per cent, amounting to \$5,100,599.29 and profits for the calendar year 1947, amounting to \$10,832,697.64, were received and credited to Revenue—Return on Investments.
- G In this account are recorded the entries affecting the Commodity Prices Stabilization Corporation, Limited, which was incorporated in 1941 and placed under the control of the Wartime Prices and Trade Board for the purpose of assisting that Board in controlling prices and maintaining supply of food, fuel and other necessities of life by the payment of subsidies, and by bulk purchasing.
- Debits represent advances to the Corporation. Credits are monthly adjustments, the offsetting entries charging the expenditure account (Vote 499) with the subsidies paid, losses on commodity trading and administrative expenses.
- Appendix No. 6 to this section contains the Balance Sheet of the Corporation as at March 31, 1948, and operating statement for the fiscal year 1947-48.
- H Subsection 3 of section 10 of the Export Credits Insurance Act, c. 39, 1944, prescribes that for any part of the subscription to the capital stock of the Corporation, the Minister of Finance shall pay to the Corporation an equal amount to be credited to capital surplus account. The amount of \$2,500,000 is equal to the further capital investment made during the year (see under Investments further on in this section).
- I Entries described below for each of the four Western Provinces represent adjustments in accordance with the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, c. 77, 1947, except where otherwise stated.
- Alberta—Renewals of loans prior to the adjustment are recorded in the account "Under Relief Acts" and amounted to \$8,883,000.
- The total Treasury Bills indebtedness was \$26,212,000 consisting of \$350,000 in "Subsidy Overpayments" and \$25,862,000 in "Under Relief Acts". Of this total, \$15,617,000 covered loans for capital and ordinary governmental purposes and \$10,595,000 loans for direct and agricultural relief. Half of the latter amount was cancelled by the Government of Canada and the other half is to be repaid without interest, by annual payments beginning July 1, 1948, and extending over a thirty-year period. An amount of \$8,031,250 payable to the Province in respect of the Natural Resources Settlement is as specified in the Act and was applied as a reduction of the \$15,617,000 referred to above. The difference of \$7,585,750 is to be repaid by the province, with interest at $2\frac{1}{2}$ per cent per annum from July 1, 1947, by annual payments beginning July 1, 1948, and extending over a thirty-year period. The adjusted total of Treasury Bills indebtedness was transferred to the new account entitled Alberta—Consolidated Loans, 1947 Settlement.
- British Columbia—Entries prior to the adjustment represent renewals of loans totalling \$12,925,547.62 and a cash repayment of \$1,400.
- The total Treasury Bills indebtedness at the time of adjustment was, therefore, \$34,031,219.04, of which \$17,346,837.65 covered loans for capital and ordinary governmental purposes and \$16,684,381.39 loans for direct and agricultural relief. Of the latter amount, \$8,342,190.69 was cancelled by the Government of Canada and \$8,342,190.70 is to be repaid without interest by annual payments beginning July 1, 1948, and extending over a period of thirty years. Repayment of the amount of \$17,346,837.65 by the province is to be effected under the same terms except that interest at $2\frac{1}{2}$ per cent per annum is payable from July 1, 1947. The adjusted total of Treasury Bills indebtedness was transferred to the new account entitled British Columbia—Consolidated Loans, 1947 Settlement.

Manitoba—The settlement with this province was similar to that with British Columbia. The total Treasury Bills indebtedness was \$24,734,451.82, of which \$13,855,100.66 covered loans for capital and ordinary governmental purposes and \$10,879,351.16, loans for direct and agricultural relief. Of the latter amount, \$5,439,675.58 was cancelled by the Government of Canada and a similar amount is to be repaid by the province under the same terms as those granted to British Columbia. The amount of \$13,855,100.66 is also subject to similar conditions of repayment as that province. The adjusted total of Treasury Bills indebtedness was transferred to the new account entitled Manitoba—Consolidated Loans, 1947 Settlement.

Saskatchewan—An entry prior to the adjustment, which reduced the opening balance in the account "Under Relief Acts" by \$80,000, represented a cash repayment. The total Treasury Bills indebtedness, exclusive of Treasury Bills covering 1938 seed grain loans (see under L), was \$80,361,852.44, which amount included \$70,588,403.20 in the account "Under Relief Acts" and \$9,773,449.24 under the non-active accounts in respect of loans under the Seed Grains Loans Guarantee Acts of 1936 and 1937—see statement of Changes in Non-Active Asset Accounts on page F-25. Of this total, \$13,414,440.93 covered loans for capital and ordinary governmental purposes and \$61,221,227.44 loans for direct and agricultural relief. The amount cancelled by the Government of Canada was half of the latter as well as \$5,726,184.07 representing capitalized relief interest. An amount of \$8,031,250 payable to the Province in respect of Natural Resources Settlement is as specified in the Act and was applied as a reduction of the \$13,414,440.93 referred to above. The sum of \$35,993,804.65 outstanding after the above adjustments had been effected was transferred to a new account entitled Saskatchewan—Consolidated Loans, 1947 Settlement and consists of \$5,383,190.93 for capital and ordinary governmental purposes and \$30,610,613.72 for direct and agricultural relief. The total is to be repaid by annual instalments beginning July 1, 1948, and extending over a period of thirty years. Interest at 2½ per cent per annum is payable from July 1, 1947, on the amount of \$5,383,190.93, the adjusted amount in respect of loans for capital and ordinary governmental purposes.

J A loan of \$57,600 to the Province of Saskatchewan was authorized by P.C. 4891 of September 17, 1940, to enable the Saskatchewan Power Commission to extend its power and light system to the Bombing and Gunnery School at Dafoe, Saskatchewan. It bears interest at 3½ per cent and is repayable in thirty half-yearly instalments, the first of which became due May 15, 1941. Repayment of principal totalling \$3,840 was received during the year together with interest amounting to \$1,176, which latter amount was credited to Revenue—Return on Investments.

K Advances were made by the Federal Government to the Province of Saskatchewan for the purchase of seed grain. The credits represent repayments.

L Under the Seed Grain Loans Guarantee Act, c. 13, 1938, the Governor in Council may authorize the guarantee of the principal and interest of any loans made by a chartered bank which were guaranteed by the Province of Saskatchewan under the authority of the Municipalities Seed Grain and Supply Act, 1935, of Saskatchewan, the Local Improvements Districts Act, 1936, of Saskatchewan and any amendments thereto, or any acts passed in substitution therefor for purchasing seed grain and providing other assistance to farmers in connection with seeding operations during the spring of 1938; provided, however, that the liability of the Government of Canada in respect of principal under all guarantees given under this section shall be limited to \$14,500,000. Section 6 of the Act provides that the Minister of Finance may pay out of any unappropriated moneys in the Consolidated Revenue Fund the amounts necessary to fulfil any guarantee given under the authority of this Act and section 5 (iii) provides that if the Government of Canada is required to pay any amount in respect of any such guarantee, the province shall deliver to the Minister of Finance treasury bills or other obligations of the province equivalent in principal amount to the amount which the Government of Canada is so required to pay. The original disbursement in respect of this guarantee was made in the fiscal year 1944-45 and consisted of \$13,253,329.36 for principal and \$3,215,523.13 for interest. Credits represent payments made by the province during the year.

M Credits represent repayments on loans which were authorized in previous fiscal years under the Municipal Improvements Assistance Act, c. 33, 1938. Interest at a rate of 2 per cent per annum amounting to \$103,168.80 was received and credited to Revenue—Return on Investments.

N These accounts relate to loans, authorized under section 22, Export Credits Insurance Act, c. 39, 1944, and various Orders in Council, made for the purpose of facilitating and developing trade between Canada and the countries concerned. The debits represent advances made during the current year and include, in some cases, the capitalization of interest. Interest at a rate of 3 per cent per annum, amounting to \$1,793,890.28 in respect of the loan to Belgium, \$557,191.37 at 2½ per cent per annum in connection with the loan to Norway, and \$27,630.16 at 2½ per cent per annum in connection with the loan to Czechoslovakia was received during the year and credited to Revenue—Return on Investments.

O No payments of principal or interest were made during the year by the Governments of Greece and Roumania on account of advances made in 1919-20 and 1920-21.

P This account relates to: (a) a loan of \$10,000,000 under authority of section 3 of the War Appropriation Act, 1942, and pursuant to an agreement, approved by P.C. 7822 of September 1, 1942, between Canada and the U.S.S.R. for the purchase by the latter of Canadian wheat and flour; and (b) a further loan, under authority of the Export Credits Insurance Act, c. 39, 1944, made for the purpose of facilitating and developing trade between the two countries. During the year the U.S.S.R. repaid the balance of the first loan. Interest on this loan at the rate of 3 per cent per annum amounting to \$64,931.49 and on the second loan, \$57,321.98, at the rate of 2 per cent per annum was received and credited to Revenue—Return on Investments.

- Q Under authority of the War Appropriation (United Kingdom Financing) Act, c. 8, 1942, sterling balances held by Canada in an amount equivalent to \$700,000,000 at the exchange rate of \$4.45 to the pound sterling were converted into a Canadian dollar obligation of the Government of the United Kingdom which, under the provisions of the Act, was non-interest-bearing until after the termination of the war. The United Kingdom Financial Agreement Act, c. 12, 1946, authorizes the continuation of the latter provision until December 31, 1950. Credits in this account represent repayments made during the present fiscal year.
- R Under authority of the United Kingdom Financial Agreement Act, c. 12, 1946, a credit of \$1,250,000,000 was extended to the Government of the United Kingdom which may be drawn on at any time prior to December 31, 1951. The purpose of the credit is to facilitate purchases by the United Kingdom of goods and services in Canada and to assist in making it possible for the United Kingdom to meet transitional post-war deficits in its current balance of payments, to maintain adequate reserves of gold and dollars and to assume the obligations of multi-lateral trade. No interest shall be payable in respect of any period prior to January 1, 1951. The amount of the credit drawn by December 31, 1951, shall be repaid in 50 annual instalments beginning on that date, with interest at the rate of 2 per cent per annum. The agreement provides for the waiving of the payment of interest in any year under certain conditions.
- S This is a non-interest-bearing deposit made by the Government of Canada under the terms of the agreements providing for the establishment of the Bank. The deposit was made in 1930-31.
- T The entries in this account represent an expenditure on behalf of the Crown Colony of Kenya and subsequent recovery of the amount.
- U This account relates to advances made to the New Westminster Harbour Commission to assist in the construction, and for other purposes connected with the development of the harbour. Interest from June 30, 1944 to June 30, 1946, at 5 per cent per annum amounting to \$27,453.72, was received during the year and credited to Revenue—Return on Investments.
- The debit of \$703,500 represented a loan under authority of the New Westminster Harbour Commissioners Refunding Act, c. 10, 1947-48 and P.C. 1272, March 25, 1948 to enable the Commissioners to meet debentures maturing on April 1, 1948. This loan which was dated March 31, 1948, will mature 15 years after this date and bears interest at $3\frac{1}{4}$ per cent per annum.
- V The amount in this account represents advances made to the Saint John Bridge and Railway Extension Company, for the construction of a bridge and rail connections at Saint John, N.B., as authorized by Chapter 26 of the Statutes of 1883. The liability was subsequently assumed by the Canadian Pacific Railway Company. Interest at 4 per cent per annum amounting to \$17,356 was received and credited to Revenue—Return on Investments.
- W This account records the investment of the Government as the sole owner of the capital stock of the bank which was acquired under authority of the Bank of Canada Act Amendment Act, c. 42, 1938. Of this amount, \$5,000,000 represents the par value of 100,000 shares of capital stock, and the balance, \$920,000, premium paid in respect of the acquisition in 1938 of shares held by the public. Amounts of \$225,000 from dividends and \$18,828,325.43, being the Government's share of the net surplus for the year ending December 31, 1947, were credited to Revenue—Return on Investments.
- X The advance for initial operating expenses was voted in the Supplementary Estimates of 1928-29 (Vote 505) and is repayable without interest.
- Interest of \$175,000 on initial capital advances was received and credited to Revenue—Return on Investments.
- The credit of \$525 in Capital Stock represented a write-off of this amount to Consolidated Deficit Account, with the offsetting entry appearing under Expenditures—Other Charges.
- The bonds are held by the Government of Canada. The credit represents the redemption by the Board of \$3,200,000 of its $3\frac{1}{4}$ per cent bonds due January 2, 1960 while the debit reflects the purchase by the Government of Canada of \$3,300,000 of the Board's 3 per cent bonds due January 2, 1970. Interest amounting to \$452,623.95 was received during the year and credited to Revenue—Return on Investments.
- Interest on initial capital advances under the Canadian Fisherman's Loan Act was credited to Revenue—Return on Investments in an amount of \$725.
- Y Canada's subscription of \$300,000,000 to the International Monetary Fund, which was completed in 1946-47, consists of \$74,973,052.18 in gold, \$30,996,947.82 in Canadian dollars, \$30,000 in United States dollars, and \$194,000,000 in non-interest-bearing demand notes which are carried as a liability on the Balance Sheet of Canada under the heading of Floating Debt. The amount of \$3,150 by which the closing balance exceeds the subscription represents exchange on payments in United States dollars.
- A further payment on Canada's subscription to the capital of the International Bank for Reconstruction and Development was made in the form of a non-interest-bearing demand note of \$16,250,000. Payments to date amounting to \$65,000,000 consist of \$6,500,000 United States dollars, \$585,000 Canadian dollars and \$57,915,000 in non-interest-bearing demand notes which are carried as a liability on the Balance Sheet of Canada under the heading of Floating Debt. The amount of \$35,750 by which the closing balance exceeds the subscription represents exchange on payments in United States dollars.

- Z The Corporation was incorporated under the Export Credits Insurance Act, c. 39, 1944, to promote the revival of trade by the provision of Government guarantees to encourage exports from Canada. The debit represents an additional subscription by the Minister of Finance for capital stock of the Corporation, as authorized by subsection 2 of section 10 of the Act.
- AA This amount represents the balance still owing by various municipalities for sums advanced from the Treasury of the United Provinces of Upper and Lower Canada, for the purpose of building toll roads in the vicinity of Montreal. Interest at the rate of 6 per cent per annum amounting to \$858.48 was received and credited to Revenue—Return on Investments.
- AB This account reflects the operations in securities investments, mainly in Government of Canada direct and guaranteed securities.
- AC Credits represent refunds and amortization charges applicable to 1947-48, the offsetting debit to the latter appearing under expenditures, while debits are premiums, discounts and commissions on loans issued during 1947-48. The closing balance represents the unamortized amount of discounts, commissions and redemption bonuses on loans issued and premiums on loans converted since April 1, 1930. Details by loans, of the amounts amortized will be found in Appendix No. 2 to Part I of this Report (page 42).
- AD This account reflects the liability of the Bank of Montreal for the redemption of provincial notes stolen from its branch at St. Catharines in 1869, at the time the Bank was agent for the issue and redemption of these notes for the Receiver General. The original liability was \$46,000. As the stolen notes are presented for payment, the Minister of Finance redeems them at face value and is recouped by the Bank.
- AE This account records the purchase of United States and sterling funds for the Canadian National Railways. The Government is reimbursed monthly.
- AF P.C. 328, January 28, 1947, authorized, *inter alia*, the transfer of all assets, liabilities and other obligations of the Sugar Administrator to the Canadian Sugar Stabilization Corporation Limited, a Crown Company, under the Wartime Prices and Trade Board. The corporate objects of this company are "to purchase, or otherwise acquire, export, import, exchange, charge, sell or otherwise dispose of, distribute, store, transport, process and generally deal in sugar, sugar syrups, liquid sugar, molasses and other sugar products". The opening balance in this account represents the Price Stabilization Contingency Reserve assumed by the Corporation as at March 13, 1947, on which date the Sugar Administrator ceased business. The entry in the current fiscal year increases the Contingency Reserve by the amount of the net profit for the period March 14 to August 31, 1947, as shown in the Balance Sheet of the Corporation certified by the Auditor General.
- The offsetting account is under Deposit and Trust Accounts—Miscellaneous.
- AG This account records the unadjusted balance resulting from the reconciliation of payments to the banks for redemption of paid cheques with the amount of those cheques as subsequently determined in adjustment of the accounts.
- AH Overpayments which were made to individuals for the period up to and including March 31, 1944, from the Retirement Fund are recorded in this account. The credit represents recoveries.
- AI The cost of repatriated securities purchased was charged to this account. Clearance was subsequently made to the proper accounts.
- AJ Floating debt consists of obligations of the Government of Canada payable on demand and includes unrepresented matured bonds, stock payable on demand, interest due and outstanding, and cheques and warrants outstanding. Further details will be found in Part I of this Report, page 21. The Canadian dollar equivalent of Canada's obligations in respect of outstanding matured debt payable in sterling was adjusted from \$4,86½ to \$4.03 at the close of the current fiscal year.
- The figures for the current fiscal year represent the net increase or decrease in these accounts.
- AK The Bank Circulation Redemption Fund consists of amounts deposited with the Minister of Finance by the chartered banks to secure the redemption of their outstanding notes, as required by section 64 of the Bank Act, 1944. Interest at 3 per cent per annum amounting to \$39,074.38 for the fiscal year, was allowed on the required deposit and was charged to Interest on Public Debt.
- AL This account is the offset of one of similar title under [7] Sundry Suspense Accounts.
- AM These accounts reflect the balances of amounts remitted by the liquidators of certain defunct trust and insurance companies and represent unclaimed dividends due the ordinary creditors.
- AN The balances in these accounts represent the amounts deposited with the Government to meet matured bonds and interest coupons which, for the convenience of investors, have been made payable at the offices of the agencies of the Bank of Canada. The credits in the latter account represent cash received from the Canadian National Railways while the debits are for interest coupons redeemed by the Bank of Canada.

AO The funds represent the proceeds from the sale of lands set apart under 12 Vic., 1849, Chapter 200, for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Income from the sales is apportioned to the two provinces on the basis of population. Interest, apportioned on the same basis as the proceeds, is paid semi-annually to the above-named provinces at the rate of 5 per cent per annum and is charged to Interest on Public Debt. Payments in the current fiscal year were: Ontario, \$71,229.86; Quebec, \$62,658.68.

AP The balances in these accounts represent unclaimed dividends of the banks' assets due the depositors.

AQ P.C. 144, January 18, 1936 authorized (a) the setting up of this Trust Account; (b) the payment of the grant of \$100,000 provided by Vote 383 of the Supplementary Estimates, 1935-36, and the crediting of this amount to the account; (c) the Department of Finance to accept further sums not exceeding \$400,000 for credit to the account; (d) the allowing of interest at 3 per cent per annum, paid semi-annually on April 1 and October 1, to the Trustees; and (e) withdrawals from the Fund, in whole or in part, at the pleasure of the Trustees.

Debits represent withdrawals under the above authority. The interest payments amounting to \$9,878.43 were charged to Interest on Public Debt.

AR This represents the unexpended balance of the amount received from the liquidators of the Home Bank and the Commissioner under the Home Bank Creditors' Relief Act, 1925, to provide for outstanding and unclaimed cheques.

AS The balance in this account represents declared but unpaid dividends of estates, paid to the Receiver General in accordance with the provisions of the Bankruptcy Act.

AT This is the balance of a bequest made by the late William Scott, for the benefit of soldiers who served in World War 1. Payments are made on the application of the Canadian Pension Commission.

AU The Civil Service Insurance Fund increased by \$1,153,675.92 during the fiscal year. Credits consisted of premium revenue amounting to \$414,241.42, refunds of expenditure, \$134.40, and interest, \$1,203,707.49. Debits comprised payments of death benefits, \$391,804.59, payment of cash surrender values, \$70,999.19, and refunds of overpaid premiums, \$1,603.61.

AV The Government Officers' Guarantee Fund increased by \$26,215.79 during the fiscal year. Credits consisted of premiums, at the rate of 10 cents per \$100 of coverage, amounting to \$28,516.39, interest at 2½ per cent compounded semi-annually, amounting to \$12,867.09, and the recovery of \$665.07 previously paid to cover defalcations. Debits comprised payments to various departments amounting to \$15,484.51, and refund of overpayment on premiums, \$348.25.

AW Entries in this account represent further transactions in the winding up of the War Risk Insurance Scheme, under authority of Vote 908, Further Supplementary Estimates, 1946-47, including the refund of 47.1 per cent of net premium contributions as defined in P.C. 11038, December 3, 1942.

AX The balance at the credit of the Superannuation Account increased by \$2,619,114.24 during the fiscal year. Credits were contributions by employees, a contribution by the Government (Vote 61), interest at 4 per cent per annum which was charged to Interest on Public Debt, transfers from the Retirement Fund and other authorized contributions. Debits consisted mainly of superannuation payments, gratuities or withdrawals. Details of the current transactions will be found on page 43 of Part I.

AY The balance at the credit of the Retirement Fund increased by \$2,470,852.20 during the fiscal year. Credits were contributions by employees and interest at 4 per cent per annum which was charged to Interest on Public Debt. Debits consisted of lump sum payments on retirement or death of contributors and transfers to the Superannuation Account.

AZ Accrued interest collected from those purchasing bonds after the issue date, is credited to these accounts and, on first due date, is transferred to Interest on Public Debt.

BA Income tax deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Department of National Revenue.

BB These accounts were established to record instalment purchases of Victory Loan and Canada Savings Bonds by employees of the Government of Canada, Crown Corporations and other Government agencies. At the close of the current fiscal year, the amounts at credit of subscribers in arrears in respect of the Second Victory Loan, 1942, to the Eighth Victory Loan, 1945, inclusive, were transferred to 141 Sundry Suspense Accounts. Interest collected and premiums on bonds sold amounting to \$1,154,038.20 were credited to Revenue—Return on Investments and a surplus of \$1,492 on sale of bonds under the instalment purchase plan (Public Service) was credited to Revenue—Miscellaneous.

BC Deductions from the salaries and wages of employees paid through Central Pay Office are credited to this account pending payment to the Unemployment Insurance Commission.

BD This amount, which represents an interim payment received from the Canadian Wheat Board on account of surpluses arising from oats and barley "take over" on March 17, 1947 as authorized by P.C. 1292, April 3, 1947, is held in suspense pending possible adjustments.

- BE The amounts of remittances which are not immediately classifiable are credited hereto and cleared to the proper accounts upon receipt of the necessary information
- BF The will of the late Ernest Davis, who died on May 12, 1936, provided that the residue of his estate should be paid to the Government of Canada. Credits represent the receipt of further amounts.
- BG These accounts are interim payments from estates which were bequeathed to the Government as a contribution toward the war effort. When the wills have been probated, the net proceeds of the estates will be transferred to Revenue—Special Receipts.
- BH To this account were credited interim payments received in respect of the sale, by War Assets Corporation, of ex-German merchant vessels which had been allotted to Canada when the German Merchant Fleet was distributed as reparations.
- BI Credits to these accounts represent incomplete subscriptions to loans. On November 29, 1930, the Governor in Council approved the principle of refunding, on application by the subscriber, the amount of any instalment paid. The amounts in respect of loan subscriptions at credit of subscribers in arrears—Public Service for the 2nd Victory Loan, 1942, to the 8th Victory Loan, 1945, inclusive, represent the balances at the close of the current fiscal year which were transferred from [13] Deferred Credits.
- BJ Unclaimed matured bonds which cannot be delivered are cancelled and the value, including that of any interest coupons, is credited to this account. Disbursements are made to the owners of such bonds upon application.
- BK The main entries in this account were in connection with the adjustment of the amounts carried in the Balance Sheet of the Government of Canada for gold bullion on hand and for cash balances and outstanding debt in sterling funds. Gold bullion which was heretofore carried at the standard rate of \$20.67 + the ounce fine was revalued on the Balance Sheet to \$35 the ounce fine and the value of the Canadian equivalent of the pound sterling was adjusted from \$4.86½ to \$4.03. The latter action had the effect of reducing the Canadian dollar equivalent of: (a) sterling balances held in London; and (b) Canada's obligations in respect of outstanding matured and unmatured debt payable in sterling. It might be mentioned that the U.S. dollar is carried on the Balance Sheet at the equivalent of the Canadian dollar.
- The following statement summarizes the various transactions which resulted in the credit balance:
- | | |
|--|----------------------|
| Net credit resulting from adjustment of value of gold bullion on hand at close of 1947-48 | 2,502,625 24 |
| Premium received on sales of U.S. dollars at ½ of 1 per cent | 504,564 82 |
| Net credit resulting from adjustment, at close of 1947-48, from \$4.86½ to \$4.03, of the Canadian dollar equivalent of outstanding debt payable in sterling | 2,081,770 81 |
| | <hr/> 5,088,960 87 |
| <i>Less:</i> | |
| Net debit resulting from adjustment of the Canadian dollar equivalent of sterling cash balances at close of 1947-48 and of current purchases and sales | 1,352,496 25 |
| Net credit transferred to Revenue | <hr/> \$3,736,464 62 |
- BL Amounts deducted from the payments for gold deposited with the Royal Canadian Mint and the Assay Office, Vancouver, to cover the costs of packing, insurance, express, etc., on shipments of fine gold out of Canada, are credited to this account, while certain of the actual expenses are debited hereto. The total deductions exceeded the expenses charged to this account by an amount of \$590,928.04 which was transferred at the close of the fiscal year to Revenue—Bullion and Coinage.
- BM The credits in this account represent payment by the Government of Newfoundland of brokerage charged on coinage minted for it by the Government of Canada. The debits constitute payment to the brokerage firm concerned.
- BN The amounts of remittances received by the Securities Division as instalment payments on the purchase of bonds, which are not immediately classifiable are credited to this account. Upon receipt of the necessary information, clearance is made to the proper accounts.
- BO This amount which was received from the Registrar, British Columbia Admiralty District, had been on deposit in his account for more than twenty years. Payment will be made if a valid claim for the money should be submitted.
- BP All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to these accounts pending claims therefor.
- BQ The chartered banks of Canada submit semi-annually to this department lists of outstanding drafts and receipts on Government Account. The amounts of certain of these drafts and receipts are credited to this account pending information as to the department or service concerned. Clearance is made upon receipt of such information.
- BR Amounts returned by insurance companies, representing refunds to policy holders who cannot be located, are credited to this account pending claims therefor.

BS To this account is credited the value of War Savings Certificates and stamps which are returned to the Bank of Canada for various reasons. When owners are located or identified, disbursements are made.

BT The opening balance represents the net credit available for transactions subsequent to March 31, 1947, arising from the implementation of the terms of the Canada-United Kingdom Financial Settlement Agreement of 1946. Such transactions in the current fiscal year include cash receipts, cash disbursements to third parties and inter-departmental adjustments. A summary of the net debits and credits by Departments follows:

Department	Debit	Credit
Balance as at March 31, 1947		7,733,533 12
Agriculture	52,144 68	
Finance	759 46	
Fisheries	2,574 20	
National Defence		15,836 75
Reconstruction and Supply	1,473,437 38	
Trade and Commerce		5 45
Transport	483,258 00	
Transfer at close of the fiscal year of a portion of the credit balance to Special Receipts—Refunds of Previous Years' War and Demobilization Expenditures.	5,000,000 00	
Balance as at March 31, 1948	737,201 60	
	<u>\$7,749,375 32</u>	<u>\$7,749,375 32</u>

BU When called bonds are presented for payment with coupons for the period subsequent to the date of call detached, the amount of the missing coupons is withheld from the redemption settlement to the bondholder and credited to this account. When the coupons are located or presented for payment, the adjustments by payment or transfer are debited hereto.

BV This account relates to undelivered cheques issued in favour of canvassers for the 1917, 1918 and 1919 Victory Loans.

BW In the closing of various accounts previously maintained for the recording of pay-list deductions for instalment purchases of War Savings Certificates, it was found that a number of small debit and credit balances could not be cleared, the former representing possible overpayments and the latter unidentifiable remittances. The closing balance reflects the net credit in this respect.

BX To this account are credited donations toward the Canadian war effort. At the close of the fiscal year, the credit balance is transferred to Revenue—Special Receipts.

BY Receipts which cannot immediately be allocated are credited to this account pending clearance to the proper accounts.

BZ The amount of \$2,296,151.87, included as an asset in the Balance Sheet of Canada, consists of amounts due on debt account by the Provinces of Nova Scotia, Prince Edward Island and Quebec.

The amount of \$11,919,968.64, included as a liability, represents the amount of the debt allowances granted to the provinces as a result of the financial settlements of Confederation.

Details of the interest paid and received in connection with these accounts will be found in Appendix 1 to this section, page F—52, and Appendix 5, page F—60.

CA This reserve was increased during the current fiscal year by a further amount of \$75,000,000, the offsetting entry being a charge to Expenditures—see page F—25.

Details of the amounts debited hereto are listed below:

Dominion Steel and Coal Corporation Ltd.	2,370,907 90
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This represents the write-off of the outstanding balance of a contribution by way of a loan of \$3,558,407.90 to the above Corporation in 1941-42 and 1942-43 for the purpose of plant extension. Under authority of the Surplus Crown Assets Act, c. 21, 1944-45 and P.C. 7108, November 30, 1945, the title to a certain part of the plant involved was transferred to the Crown in full settlement.

Provinces of:

Manitoba	5,439,675 58
Saskatchewan	36,336,797 79
Alberta	5,297,500 00
British Columbia	8,342,190 69

These represent write-offs of a portion of the Treasury Bill indebtedness of the Western Provinces pursuant to the provisions of the Western Provinces Treasury Bills and Natural Resources Settlement Act, c. 77, 1947.

\$ 57,787,071 96

CB It should be noted that these figures do not represent the total funded debt unmatured of the Government of Canada as the refundable portion of individual income tax collections and excess profits tax, is shown under the Department of National Revenue—page P—14.

Schedule U (page 28) in Part I shows the total figure by loans while Comment 17 on the Balance Sheet (Part I, page 6) explains the decrease during 1947-48.

The Canadian dollar equivalent of Canada's obligations in respect of unmatured debt payable in sterling was adjusted at the close of the current fiscal year from \$4.86½ to \$4.03.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948 or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

ADMINISTRATION AND GENERAL

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Clark, W. C., Deputy Minister	\$ 17,500 00		Lecuyer, P. J. J.	3,000 00	
Taylor, K. W., Asst. Deputy Minister	12,000 00	\$ 771 19	Leslie, J. C.	3,600 00	
Bryce, R. B., Asst. Deputy Minister	10,000 00	508 15	Livingston, S. L.	3,600 00	
Eaton, A. K., Asst. Deputy Minister	10,000 00	1,462 85	Locke, A. J.	3,120 00	
Elderkin, C. F., Inspec- tor General of Banks.	15,000 00	1,380 40	Lowe, G. E.	5,400 00	
McKinnon, H. B., Chair- man, Tariff Board ...	12,000 00	862 24	MacBurney, H. J.	3,600 00	
Ronson, W. C., Master, Royal Canadian Mint	9,000 00		MacGregor, J. R.	6,000 00	
Allan, H. M.	3,600 00		MacKenzie, C. J.	4,500 00	
Annis, C. A.	4,440 00		McCallum, H. A.	4,500 00	
Archambault, A. I.	3,000 00		McCavour, G. W.	3,720 00	
Armstrong, E. B.	4,500 00		McGougan, G.	4,080 00	
Bentley, D. L. (includ- ing \$1,100 secretarial allowance)	5,000 00	1,776 09	McRae, D. M.	4,800 00	793 79
Birch, G. E.	3,720 00		Millican, H.	3,600 00	
Birnie, E.	3,000 00		Mills, R. P.	3,000 00	
Bowman, T.	3,240 00		Morris, C. J.	4,400 00	
Brown, E. F.	3,180 00		Mulford, F. R.	3,600 00	
Callaghan, W. J.	6,600 00		Murray, E. V.	3,600 00	
Chown, W. F.	4,500 00		Parker, N. A.	3,660 00	
Clark, H. D.	4,260 00		Parkinson, J. F.	6,000 00	
Cousineau, R.	4,000 00		Pear, E. H.	3,000 00	
Delaney, W. H.	3,000 00		Perry, G. N.	5,400 00	
Deutsch, J. J.	8,000 00	965 66	Perry, J. H.	5,400 00	
Devine, P. A.	3,120 00		Pollock, S.	3,660 00	
Driscoll, J. A.	3,120 00		Port, C. A.	3,960 00	
Edmunds, R. J.	5,100 00		Purkiss, E.	3,480 00	
Effemy, G. D.	4,260 00		Ray, R. B.	3,300 00	
Ellis, C. W.	3,180 00		Read, C. L.	3,540 00	
Gardner, C.	3,180 00		Reisman, S. S.	3,360 00	
Gullock, G. L.	5,400 00		Richardson, K. F.	4,080 00	
Hawkey, W. A.	4,860 00		Sharp, H.	3,360 00	
Hoffman, C. W.	3,600 00		Sharp, M. W.	8,000 00	1,468 90
Hunter, J. H.	3,000 00		Sharples, H.	3,060 00	
Hunter, W. E.	6,000 00		Shingles, T.	3,960 00	
Irwin, F. R.	3,360 00		Smellie, W.	6,300 00	
Keith, R. M.	3,540 00	737 53	Strutt, W. J.	3,240 00	
			Sutherland, J. S.	3,120 00	
			Tessier, A. J.	4,260 00	
			Tessier, A. J.	3,000 00	
			Thirkell, V. R.	3,660 00	
			Toller, O. C.	3,600 00	
			Vince, A. S.	3,660 00	
			West, K. C.	3,060 00	
			Williams, A. P.	5,400 00	

OFFICE OF THE COMPTROLLER OF THE TREASURY

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McIntyre, B. G., Comptroller of the Treasury	\$ 10,000 00				
Hodgkin, J. O., Asst. Comptroller	7,200 00		Carley, J. E.	3,000 00	
Adams, D.	3,000 00		Caron, J. P.	3,420 00	
Adams, I. M.	3,000 00		Cashion, W.	3,420 00	
Aitchison, L. V.	3,300 00		Charlebois, J. M.	3,000 00	
Allen, A. T.	5,200 00		Charlton, H. G.	4,380 00	{ 3,057 48
Anderson, G. A. W.	3,000 00		Charlton, W.	3,600 00	{ 507 97½
Anderson, J. P.	3,300 00		Cheeseman, S. B.	3,600 00	915 35
Anderson, T. R. C.	4,500 00		Cheney, G. H.	4,560 00	1,451 64
Angers, C. E.	3,600 00		Clark, J. A.	3,720 00	
Armstrong, H. J.	4,500 00		Clough, E. M.	3,900 00	984 13
Armstrong, H. W.	3,960 00		Coburn, F. G.	4,800 00	1,876 98
Arnold, J. P. (to Dept. of National Revenue, July 21)	4,140 00		Coffin, L. L.	3,960 00	
Ashfield, J. S.	3,300 00		Cohn, E. P. (to Dept. of National Revenue, Dec. 1)	4,140 00	
Atkinson, C. T.	3,300 00		Cohoon, N. E.	3,300 00	
Balmer, G. D.	3,000 00		Collins, F. H.	3,960 00	
Bannard, A. W.	5,400 00	\$ 642 81	Collinson, B. J.	3,600 00	
Barnhill, C. E.	3,000 00		Colterjohn, W. H.	3,300 00	
Bates, H. S.	3,900 00		Comerford, J. J.	3,000 00	799 45½
Beach, H. V. (to Dept. of National Revenue, Dec. 1)	3,900 00		Connor, D. H. (July 1)	4,800 00*	
Beach, N. E.	4,560 00		Cook, J. H. (to Dept. of National Revenue, June 10)	3,900 00	
Beattie, L. M.	3,960 00	1,643 05½	Corbould, E. B.	3,240 00	905 23
Beaudoin, J. R. L.	3,900 00		Cordes, H. G. M.	3,720 00	
Beauvais, J. E.	4,400 00		Couillard, J. E.	4,200 00	
Berthe, E. H.	3,000 00		Cousins, W. J.	3,000 00	2,484 36½
Birchenough, J. A.	3,300 00	732 09	Craig, H. C.	4,500 00	
Bishop, J. T.	3,000 00		Craig, L. C.	4,500 00	
Bisson, D. G.	3,240 00		Crocker, C. C.	3,840 00	
Black, F. G.	4,800 00		Crockett, F. L.	3,240 00	
Blagdon, J. A.	3,000 00		Cullen, J. B.	3,600 00	
Boswell, A. L.	3,600 00		Cunningham, J. D. L.	3,000 00	1,717 79
Bott, G. E.	3,000 00		Cunningham, L. A.	3,000 00	
Bowie, G. G.	3,000 00		Cuthbert, C. E.	3,600 00	
Bowles, T.	3,600 00		Cuthill, D. J.	3,720 00	
Bradshaw, N. J. W.	3,900 00		Dancey, J. E.	4,080 00	1,107 52
Brindell, E. J.	4,500 00		Darbyson, G. C. (to Dept. of National Revenue, July 2) ...	3,330 00	
Brisson, J. T.	4,800 00	{ 769 36 504 30½	Davis, R. E.	4,500 00	
Brooks, A. C.	3,300 00		Dawson, J. D.	3,900 00	
Brosseau, J. P.	3,600 00		Dean, R. G.	3,240 00	
Brown, H. J. (to Dept. of Veterans Affairs, Jan. 1)	3,600 00		Dean, R. H. (to Dept. of National Revenue, Sept. 2)	3,420 00	
Buchanan, A. B.	3,300 00		deJocas, H. (Sept. 1)...	3,360 00	
Buchanan, W. A.	3,000 00		Devonshire, L. C.	3,300 00	
Buckingham, H. C.	3,000 00	673 75	Dilks, C. N.	3,720 00	
Bullock, J.	3,240 00		Dobson, R. A.	3,300 00	
Burrows, K. M.	3,600 00	1,165 22	Donkin, F. W.	5,040 00	
Burton, C. H. (Jan. 31)	3,000 00		Donkin, L. E.	3,240 00	
Cahley, H. J.	3,540 00		Donnelly, B. C.	3,900 00	
Callaway, N. M.	3,000 00		Doris, C. P.	3,600 00	
Cameron, F. J.	4,200 00		Dorval, J. G. W.	3,300 00	
Cameron, R. J. (to Dept. of Mines and Resources, Mar. 31).	3,000 00		Doyle, W. H.	3,000 00	
			Drake, J. M. (Oct. 1)...	3,060 00	
			Drew, G. T. O.	3,420 00	
			Drew, W. G.	3,420 00	
			Duffy, T. E.	3,420 00	1,913 91

PUBLIC ACCOUNTS: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Duncan, C. C.	4,200 00		Hearnden, J. R.	3,000 00	
Duncan, J. K.	3,300 00		Hekking, A.	3,000 00	
Dunn, V.	3,000 00		Hendry, D. (Mar. 31) ..	3,600 00	
Edgar, D. A.	4,200 00	652 30	Hester, H. H. (Aug. 31)	4,140 00	
Edwards, E. R.	3,600 00		Hindmarch, F. B.	3,120 00	
Elliott, E. H. (May 1).	4,140 00		Hoare, G. A.	4,200 00	
Elliott, G. W. (to Dept. of National Revenue, Oct. 1)	4,500 00		Hodgins, G. W. F.	3,600 00	
Espley, S. E. (May 22)	3,300 00		(Jan. 1)		
Evans, W. A.	3,420 00		Hoganson, E. F.	3,720 00	
Fagan, M. E.	3,420 00		Holland, P. G.	3,000 00	
Fairbairn, W. B.	3,300 00		Holmes, F. W.	4,200 00	
Fee, J. H.	3,600 00		Horton, J. W.	3,300 00	
Feetham, S. J.	3,000 00		Houghton, J. E. W. ...	4,200 00	1,280 43
Fergus, M. J.	3,960 00		Huck, W. H. (to Dept. of National Revenue, June 2)	5,400 00	
Ferguson, M. J.	3,000 00		Humphries, W. G.	3,240 00	1,523 79
Feron, F. G.	3,840 00		Hussey, J. O.	3,900 00*	1,437 48
Fidler, M. D.	4,680 00	578 97	Ingall, A. W.	4,200 00	
Fitzgerald, J. P. (to Dept. of National Revenue, June 16)...	3,600 00		Inns, L. F.	3,840 00	
FitzSimons, J. A.	3,000 00	622 65	Jackson, G. F. (May 2)	3,240 00	
Flanagan, P. T.	4,080 00		Jackson, W. A. (to Dept. of National Revenue, Mar. 16)	3,420 00	
Flegg, H. V.	3,420 00	573 92	Jesshope, E. V.	3,720 00	
Foisy, W.	4,080 00		Johannsson, M.	3,600 00	1,149 35
Foulds, J. T.	3,300 00		Johnson, A. B.	3,000 00	
Franklin, A. V.	5,400 00		Johnson, C. A.	3,900 00	928 99
Fraser, B. E. (to Dept. of National Revenue, Oct. 1)	3,180 00		Johnson, G. A. (to Dept. of National Revenue, Oct. 1)	3,180 00	
Fraser, J. A.	4,200 00		Johnson, H.	4,080 00	
Frost, E. L.	3,420 00		Johnson, H. W.	4,200 00	
Fryer, J. D.	4,800 00		Jones, E. W.	3,000 00	
Gagnon, P. E. (July 16)	3,780 00		Jones, L. E.	3,300 00	
Gandy, J. F. (to Dept. of National Revenue, Aug. 11)	3,360 00	717 36	Kearns, J. F. (to Dept. of National Revenue, May 1)	3,180 00	
Gay, N. A. (to Dept. of National Revenue, July 14)	4,080 00		Keating, N. A.	3,000 00	
Gerrie, H. R. (Apr. 12)	3,480 00		Kee, J. B. (to Dept. of National Revenue, July 21)	3,600 00	
Gilman, H. D.	4,500 00		Kelley, H. W.	3,000 00	
Gimblett, R. J.	3,000 00		Kelley, J. C.	3,900 00	
Gingras, J.	4,200 00		Kelly, J. I.	4,560 00	
Grant, H. L.	3,300 00		Kenty, H. J.	3,720 00	
Gray, A.	4,500 00		Kerwick J. A.	3,000 00	
Greening, L.	3,000 00		Kilgore, T. H. (Sept. 23)	3,300 00	
Greenway, W. J.	5,400 00	684 04	King, R. H.	3,300 00	
Griffiths, W. M.	4,500 00		Lacombe, J. A.	4,200 00	
Hall, C. C.	3,120 00		Lafortune, E. A.	3,300 00	
Hammell, W. F.	3,000 00		Lamont, E. C.	4,200 00	
Handley, F.	3,420 00		(May 17)		
Handson, G. W.	3,000 00		Lancaster, H. L.	4,200 00	
Hanlon, E. G.	3,300 00		Landry, G. L.	3,000 00	
Harper, C. L. (to Dept. of National Revenue, Oct. 1)	3,420 00		Langdon, E. T.	5,100 00	
Harrop, R. (to Dept. of National Revenue, May 1)	3,000 00		Larkin, E. P.	3,600 00	
Hart, D.	3,420 00		Larmouth, G. F.	3,000 00	
Heard, H. B. (to Dept. of National Revenue, May 1)	3,180 00		Latendresse, J. A. R. ..	4,560 00	
Hearnden, G. E.	3,000 00		Lauchlan, W.	4,080 00	
			Lavoie, G.	4,500 00	845 70
			Lawford, F. H.	3,000 00	
			Ledoux, J. C. (to Dept. of National Revenue, Oct. 16)	3,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Leeman, J. A.	3,720 00		Mundy, T. J. (Dec. 2) .	4,380 00	
Lemay, J. H.	3,300 00	1,052 77†	Murray, A. R.	4,500 00	
Lewthwaite, C. A.	3,300 00		(Oct. 16)		
Little, G. P.	3,900 00		Myers, J. W.	4,200 00	
Little, J. W.	3,420 00		Neville, P. V.	3,000 00	
Livingstone, J. V. (to			Nolet, R.	3,120 00	
Dept of National Rev-			O'Brien, C. L.	3,000 00	
enue, Aug. 6)	4,000 00		O'Connor, W. J.	4,200 00	
Lloyd, J. B.	3,300 00		Ohlke, F. R.	3,840 00	2,214 69
Lodge, W.	3,000 00		Oliver, D. W. G.	5,100 00	
Long, C. E.	3,000 00		Olmsted, W. B.	3,240 00	
Lynas, J. A.	3,600 00		Olson, G. S. (to Dept. of		
Lynch, M. E.	3,000 00		National Revenue,		
MacAloney, F. R.	3,420 00	768 52	Nov. 1)	3,900 00	
MacDonald, D. A.	3,600 00		O'Neil, B.	3,000 00	
Mackasey, F. X.	3,000 00		O'Neil, T. G.	3,240 00	
Mackie, T. E.	3,420 00		Orr, K. H.	4,200 00	
MacLachlan, R. D.	3,600 00		Pariseau, P. E.	3,600 00	
MacLaren, J. E. E.	3,000 00		Pells, J. S.	3,420 00	
Mahoney, M. G. (to			Perreault, H. A.	3,000 00	
Dept. of External Af-			Phair, J. B.	3,000 00	
fairs, Mar. 1)	3,000 00		Phenner, C. C.	3,300 00	
Marcoux, J. O. J.	3,000 00		Phillips, T. F.	5,400 00	1,006 35
Marshall, G. (June 29).	3,180 00		Playfair, R. C.	5,400 00	
Masleck, W. (to Dept.			Porter, J. M.	3,600 00*	
of National Revenue,			Powers, G.	3,000 00	
May 1)	3,360 00		Pratt, C. A.	3,000 00	
Masterman, F. O.	3,900 00		Pratte, J. E. H.	5,400 00	
Matheson, C. P.	3,840 00		Puckett, W. B. (July 1)	5,400 00	
Mattice, W. J.	3,900 00		Quinn, M. G.	3,300 00	
May, P.	3,000 00		Rath, C. S.	3,000 00	
Maynard, W. G.	3,000 00*		Rathie, W. R.	3,240 00	
(Sept. 25)			Rathey, J. R. T.	3,420 00	
McAllister, W. D. (to			Rayner, H. B.	4,080 00	
Dept. of National			Reid, W. M.	3,300 00*	687 76
Revenue, Dec. 15) ..	3,300 00	507 09	Reilly, T. H.	3,000 00	
McCann, J. C.	3,000 00		Reny, J. N. G.	3,420 00	
McCarthy, H. C.	3,000 00		Rice, G. J.	3,000 00	1,004 40
McCarthy, W. W.	3,300 00		Richards, H.	4,200 00	
McCoy, A. F.	3,000 00		Riley, W. H.	3,900 00	886 52
McCracken, H. M.	3,600 00	722 89	Rioux, C. M.	3,300 00	
McCullough, W. W. ..	3,000 00		Robertson, J. M.	3,000 00	
McCutcheon, L. W. ...	4,140 00		Robinson, G. T.	3,000 00	
(Jan. 1)			Rock, H. L.	3,300 00	
McCutcheon, R. E. ..	3,600 00		Rocque, J. L.	3,720 00	678 70
McDonald, M. T.	3,000 00		Rolston, J. R.	3,600 00	1,873 15
McDougall, S.	3,900 00		Rombough, R. E.	3,000 00	
McGrath, G. M.	3,000 00		Ross, H. M. (to Dept.		
McGuckin, J. C.	3,420 00		of National Revenue,		
McGurran, L. V.	3,300 00		May 20)	4,200 00	
McKeever, W. L.	4,200 00	980 29	Roy, J. L.	3,960 00	
McMullen, J. E.	4,080 00		Rusk, H.	3,960 00	793 38†
McPhail, A. S.	4,080 00		Russell, T. R.	3,000 00	
McQuarrie, W. E.	3,000 00		St. Jean, E. R.	3,420 00	
Meagher, P. L.	3,300 00		Salmon, J. A.	3,300 00	
Megaffin, W. H.	3,720 00		Sawyer, E. A.	4,080 00	505 31
Millington, H.	3,300 00		Schofield, C. A.	3,000 00	
Mitchell, A.	3,420 00		Scott, R. D.	3,720 00	1,239 92
Moore, J. B.	3,000 00		Shaver, G. M.	4,200 00	670 36
Moore, W. P.	3,600 00		Shaver, R. F.	4,200 00	1,837 18
Morest, J. W. R.	3,000 00		Shearns, F. T.	6,000 00	
Morgan, I. M.	5,400 00		Sheppard, E. J.	3,360 00	
Morrison, T. W.	3,000 00		(June 17)		
Morrow, S. T. D.	3,600 00	1,191 13	Sheppard, W. T.	3,000 00	
Morton, R. L.	4,400 00		Slasor, H.	4,200 00	

PUBLIC ACCOUNTS: PART II

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Slater, R. (to Dept of National Revenue, June 2)	3,780 00		Turner, E. B.	3,600 00	
Sloman, H.	6,000 00		Turner, E. K.	4,080 00	
Smith, A.	3,240 00		Turner, K. M. (to Dept. of Mines and Re- sources, Dec. 1)	3,000 00	
Smith, G. E.	3,420 00		Turner, O. D.	3,840 00	
Smithers, H. L.	4,380 00		Ure, R. W. (to Dept. of National Revenue, Nov. 1)	4,140 00	
Smyth, N.	3,240 00	850 46	Vallee, R.	3,300 00	
Smythe, A. E.	3,420 00		Virr, L. S.	3,720 00	
Somerville, J. M.	3,000 00		Wagstaff, F. L.	3,300 00	
Spence, W. C.	3,000 00		Waldorf, C. V.	4,080 00	
Sproule, J. B.	3,240 00		Walton, W. S.	3,000 00	
Stanley, G. M.	3,000 00		Waters, R. V.	3,720 00	
Starratt, A. M.	3,000 00	2,478 43	Weeks, F. O.	5,400 00	
Steeves, C. E.	3,000 00		Weir, J. W.	3,000 00	
Stephenson, P. C.	5,400 00		Werthner, A. P.	3,180 00	
Sterns, A. A.	4,200 00	1,276 33	(Oct. 14)		
Stevens, J.	4,800 00		Westley, F. E.	3,000 00	1,002 33†
Stewart, D.	3,600 00		White, H. J.	3,000 00	
Stokoe, T. N.	3,600 00	1,345 02	Whittle, D. G.	6,000 00	
Storey, G. L.	3,240 00		Wilkinson, C. L.	3,000 00	
Stremes, F. W.	3,420 00		Wilson, H. E.	3,420 00	
Strong, R. A.	3,600 00		Wilson, H. R.	2,600 00	
Sullivan, L. B. (to Dept. of National Revenue, Sept. 4)	3,720 00		Wilson, H. T. (Jan. 3) .	3,420 00	
Sutherland, J. M.	3,120 00		Wood, B. F. (to Dept. of National Revenue, July 23)	3,120 00	
Tanguay, F. D.	3,300 00		Wood, W. J.	3,300 00	
Tanner, B. H.	4,140 00	1,350 07	Woodside, E. H. S. ...	4,080 00	
Taylor, B. E.	3,120 00		Woolsey, A. G.	4,080 00	
Taylor, J. T.	3,840 00	942 63	Wright, C. J.	3,600 00	
Templeman, R. M.	3,000 00		Wright, R. H. (to Dept of National Revenue, June 2)	3,356 00	
Thomson, E. G.	3,420 00		Wurtele, W. G.	5,040 00	831 49
Tighe, E. (May 7)	6,000 00		Wyllie, W.	3,900 00	
Tipple, S. V.	3,240 00	934 40	Yetts, C. N.	3,600 00	
Tobin, G. L.	3,120 00		Younie, W. K.	3,300 00	
Tremblay, R.	3,960 00				
Trossider, G. N.	3,300 00				
Tubman, W. J.	3,300 00	1,323 65			
Turley, J. J.	3,240 00	755 79			
Turnbull, J. (Apr. 24) .	4,140 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Baker, E. G.\$	511 27	Crowder, L. A. ...	720 46	MacCullough, J. R. L.	626 32
Blake, E. J.	1,495 73	de La Bruere,		Nicol, J. W.	526 34
Brooks, A. C.	633 38	J. L. O.	3,792 27	Thompson, J. W. .	728 68
Bryson, W. E.	751 07‡	Egginton, D. C. ..	622 55	Thorburn, W.	893 59
Cameron, K. A. ...	1,175 83	Evraire, W. L. ...	584 05		
Colson, G. H.	2,714 55	Gauthier, R.	618 80		

*Also received living allowances at rates listed; the total received is shown in parentheses: D. H. Connor, \$8 per diem (\$731.64); J. O. Hussey, \$231 per month (\$2,123); W. G. Maynard, \$109 per month (\$701.93); J. M. Porter, \$193 per month (\$2,191.70); W. M. Reid, \$6 per diem (\$1,284).

‡These items include amounts charged as follows: Department of Labour, Vote 515, \$669.84; Department of Mines and Resources, Vote 144, \$878.45; Department of National Defence, Vote 551, \$733.95; Department of Veterans Affairs, Vote 454, \$884.54.

†Removal expenses.

WARTIME PRICES AND TRADE BOARD

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Abel, R. B. (July 1) ..\$	4,200 00		Bray, S. H. (July 1) ...	3,000 00	
Allan, G. T.	3,600 00		Broley, L. L. (Nov. 4) ..	3,000 00	
Allan, H. M. (to Ad- ministration and General, Dec. 18) ...	4,200 00		Brooks, G. S. (Mar. 24)	5,100 00	2,075 73
Amiro, D. J.	4,500 00	\$ 3,086 91	Brown, E. A.	4,800 00	
Anderson, R. D.	3,000 00		Brown, H. (June 12)...	5,000 00	
(Apr. 15)			Bryan, G. J.	4,800 00	2,750 26
Anger, H. D. (to Dept. of Trade and Com- merce, July 1)	7,500 00		Brydges, J. J. (Aug. 1).	3,000 00	
Archibald, W. Y.	3,600 00	975 37	Burleigh, L. H.	3,600 00	542 53
Armand, A. (Apr. 8)...	3,000 00		Burleigh, N. S.	3,300 00	
Armstrong, H. L.	5,000 00		Burley, H. G. (Nov. 1)	6,668 00	
(June 14)			Cadrian, L. P. (Dec. 20)	3,500 00	
Armstrong, J. I.	5,000 00		Caldwell, B. A. C.	3,600 00	
(June 12)			(July 7)		
Ashbourne, E. L. (to Dept. of National Revenue, Sept. 1) ...	6,000 00	624 65	Cameron, L. E.	3,300 00	
Atkinson, R. D. (to Dept. of National Revenue, July 22) ...	3,000 00		Campbell, D. (Nov. 22)	3,000 00	
Bacon, W. G.	6,000 00	603 18	Campbell, J. E. (July 22)	3,000 00	
Barbeau, R.	3,600 00		Campbell, W. S.	4,500 00	
Barrett, D. D.	3,300 00		(Dec. 22)		
Barter, J. H. (May 13).	3,000 00	558 05	Cantelon, H. B.	3,000 00	
Barter, S. P.	3,000 00		(Mar. 10)		
Bayly, C. J. (Aug. 22) ..	3,600 00		Caron, J. R. (Aug. 6)...	3,000 00	
Bazin, J. A.	3,000 00		Castonguay, J. (May 22)	3,000 00	
Beehler, F. V. (Aug. 10)	3,800 00		Cawker, S. L.	3,000 00	
Belleville, H. J.	3,000 00	653 80	Chambers, E. J.	4,800 00	993 44
(Dec. 16)			(Mar. 21)		
Benson, J. G. (Jan. 10) .	3,300 00		Chisholm, J. T. G.	3,000 00	
Bergeron, F. E. (June 6)	3,000 00		(May 22)		
Bergeron, J. P. (July 1)	3,600 00		Clarke, C. E.	3,000 00	
Berlis, N. F. H. (to Dept. of External Affairs, June 2)	3,900 00		Cliff, F. S.	3,000 00	
Berry, R.	5,400 00		Close, J. F. (May 1)...	5,500 00	
Bertrand, J. G.	5,000 00	935 80	Coleman, J. G. (Aug. 12)	4,200 00	
Beveridge, J. W.	4,500 00		Collier, W. E.	3,000 00	
Binks, E. U. (June 6)...	4,200 00		Collins, A. C.	3,120 00	
Blackwell, H. C.	3,000 00		Colthurst, H. N.	3,600 00	
(Dec. 5)			(June 17)		
Blair, C. H. (May 27) ..	4,800 00		Complin, E. B. (Apr. 5)	5,000 00	
Blouin, A. O. (Oct. 1) ..	3,600 00		Congdon, W. A.	4,000 00	
Boisvert, J. G. (June 1)	4,200 00		(Nov. 17)		
Booth, C. H. (May 22) .	3,000 00		Cook, W.	3,600 00	
Bouchard, G. H.	3,300 00		Cook, W. T. (May 29)	3,600 00	
(Nov. 7)			Cowperthwaite, C. H. ..	5,000 00	
Bousquet, G. (June 1).	3,600 00		(July 12)		
Boyle, E. A.	4,000 00		Cree, H. (Oct. 28).....	4,300 00	530 35
Brand, G. B.	3,000 00	713 53	Crookes, F. (July 1)...	4,029 96	
Brawley, C. J. (June 23)	3,300 00		Cummings, H. L.	5,400 00	
			(Jan. 2)		
			Cunliffe, H. W.	3,000 00	
			(Aug. 11)		
			Cunningham, R. A.	4,000 00	
			(Sept. 1)		
			Dalglish, G. E.	3,600 00	814 28
			Dallamore, L.	3,300 00	
			Dansereau, J. P.	3,000 00	
			(Oct. 20)		
			*Davidson, J. G. (June 1)	3,000 00	609 15
			DeGuise, P.	3,000 00	
			de la Durantaye, C. F. .	4,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Delagrave, P. (to Dept of National Revenue, July 22)	4,200 00		Goodwin, H. E.	3,000 00	
Delany, H. R. (July 5) ..	4,000 00		Gould, W. C. (Dec. 22) ..	3,000 00	
Delorme, N. G.	3,000 00		Grant, L.	5,000 00	
Desaulniers, J. V.	6,000 00		Griffin, A. G. S.	6,000 00	2,493 35
Deschatelets, J. P.	3,600 00		Grisdale, F. S.	8,000 00	585 87
Desjardins, R. J.	4,000 00		Gronau, F. G. (June 11) ..	3,900 00	
(Aug. 7)			Hall, F. W.	3,000 00	
Desloges, J. V. (Apr. 22) ..	3,600 00		Hamilton, A. S.	3,000 00	
Desnoyers, J. A. (to Dept. of National Revenue, May 26) ..	3,300 00		(Oct. 16)		
Desroches, J. P.	4,200 00		Hamilton, W. M.	3,600 00	
DeVitt, C. A. S.	3,600 00		(Dec. 31)		
Devlin, J. C.	3,000 00		Hanlan, J. D.	5,000 00	
Dion, S. L.	4,200 00		(Sept. 22)		
Dixon, W. A. (Dec. 4) ..	3,000 00		Harding, P. S. (Jan. 7) ..	3,000 00	
Dodds, R. G. (Jan. 15) ..	3,000 00		Hardy, E. (Nov. 10) ..	4,000 00	
Donald, J. A.	4,500 00		Harlow, R. A. (May 22) ..	3,000 00	
Dostie, A. (Jan. 12) ...	3,780 00		Harper, C. T. (Jan. 1) ..	3,000 00	
Douville, C. E.	3,600 00		Hart, W. E. (Nov. 10) ..	3,400 00	
(July 1)			Harvey, K. W. (Dec. 13) ..	5,000 00	1,317 75
Doyle, P. E. (Aug. 26) ..	3,000 00		Hassan, A. H.	3,300 00	
Dubau, J. A. G.	3,000 00		Hatheway, M. M.	3,300 00	
(Dec. 1)			Henrichon, J. E.	3,600 00	
Dumont, P. E. (Nov. 3) ..	3,420 00		Herbert, C. H. (to Dept. of Trade and Com- merce, Sept. 15)	5,000 00	1,116 51
Dupuis, P. (Nov. 22) ..	3,000 00		Hewgill, C. H.	3,600 00	
Dussault, J. V. (May 23) ..	3,000 00		Hewitt, G. W.	3,900 00	
Eagleson, J. E.	3,600 00		Houston, G. F.	3,900 00	
(Oct. 22)			Hughes, R. J. E.	4,500 00	
Edgar, S. R. (May 22) ..	4,600 00		Hunter, G. C. (Sept. 1) ..	3,120 00	
Edge, H. P. A. (Oct. 1) ..	6,600 00		Hutchison, F. F.	3,600 00	
Edgehill, H. I. (Oct. 18) ..	3,300 00		(May 22)		
Ellis, J. B. (Aug. 18) ...	3,600 00		Hutchon, R. A. (to Dept. of the Secretary of State, Nov. 1)	4,800 00	
Elworthy, R. T. (to Dept. of Trade and Commerce, Aug. 30) ..	4,800 00		Ingram, W. R. (Oct. 29) ..	6,000 00	
Ensom, B. E.	3,600 00		Irish, A. (Oct. 10)	4,800 00	
Falardeau, P. C.	5,400 00		Irwin, L. D. (May 9) ..	3,600 00	
Ferland, P. (Oct. 10) ..	3,500 00		Isaac, W. J. S.	4,200 00	
Fisher, R. H.	3,300 00		Jarman, A. W. S.	3,600 00	2,411 32
Fisk, G. H. (Nov. 12) ..	3,600 00		Jewett, K. R. (Dec. 22) ..	3,300 00	
Fitzsimmons, E. H. ...	3,000 00		Johnson, A. W.	4,800 00	879 52
(Oct. 6)			(Nov. 10)		
Fletcher, F. E.	4,000 00		Johnson, R. F.	5,000 00	574 03
(Nov. 6)			Johnstone, J. B.	3,000 00	
Forbes, R. F. (May 22) ..	3,000 00		(July 1)		
Foster, R. L. (May 17) ..	3,000 00		Jones, C. S.	3,000 00	
Fox, E. J. (Dec. 22) ...	6,000 00	2,926 30	Julien, M. (Mar. 31) ..	3,300 00	
Fram, J. W. (Aug. 22) ..	3,300 00		Kent, W. J.	3,600 00	611 53
Francis, C. A. (May 7) ..	3,000 00		Kenwyn, R. (Aug. 22) ..	3,000 00	
Fraser, S. J. (Nov. 22) ..	3,000 00		Kidd, C. S.	3,780 00	3,441 87
Freeman, G. H.	6,500 00	2,700 65	Kingstone, G. (June 12) ..	3,300 00	
Gagnon, A. (May 22) ..	3,600 00		Kitchen, C. R.	3,000 00	
Galt, N. M.	4,000 00		Kyle, D. G.	3,600 00	
Garand, H.	3,600 00		Labelle, A. (July 22) ..	3,000 00	
Garland, G. N. (July 7) ..	5,300 00	1,214 95	Lalonde, G. L.	6,000 00	
Geldart, W. J.	3,600 00		Lambert, R. H. (Oct. 1) ..	3,000 00	
Gibb, J.	5,000 00		Langevin, J. L.	3,000 00	
Gibson, T. W.	3,600 00		(Sept. 6)		
Gillespie, W. (Nov. 24) ..	5,000 00		Langlais, L. (Oct. 11) ..	3,420 00	
Gilmore, M. P. (May 22) ..	3,600 00		Lapierre, L.	3,000 00	
Godbout, R. E.	5,000 00		Larson, C. R. (Dec. 27) ..	3,000 00	
(June 6)			Leckie, W. G.	3,600 00	
			LeDuc, O.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Legge, S. C.	4,500 00	1,397 55	Neale, H. (Oct. 1)	3,600 00	1,012 47
Lehberg, F. H. (Sept. 1)	4,500 00	2,928 93	Neill, J. D. (Sept. 5) ...	4,000 00	
Lesage, L.	3,600 00		Neilson, J. R. (June 8)	3,600 00	
Letourneau, M.	3,420 00		Nelson, J. L. (June 23)	3,600 00	
Little, W.	4,000 00		Nicholson, E. M.	3,800 00	529 38
Lobley, O.	10,000 00	2,604 98	(Jan. 1)		
Logan, E. H.	3,600 00	1,020 15	Noreau, J. A. (Dec. 22)	3,000 00	
Logan, J. W.	3,000 00		Norman, A. L. (Oct. 31)	3,800 00	
Lougheed, N. G. M. ..	3,300 00		Norman, S. J. (Oct. 1)	3,300 00	
(Oct. 1)			Norton, N. C.	5,000 00	
Love, J. C. (Aug. 22) ..	3,000 00		O'Hara, D. W. (Oct. 1)	3,300 00	
Lowndes, C. M.	3,500 00		O'Higgins, O.	3,500 00	
(Jan. 8)			Old, E. H. (Nov. 17) ..	4,200 00	
Lowrey, H. C. (Nov. 5)	3,300 00		O'Neill, T. W. (Nov. 1)	3,180 00	
MacKay, H.	4,800 00	715 77	Ouimet, J. M. A. (to		
MacKay, R. S.	5,000 00		Dept. of the Secretary		
Mackey, G. A. (Nov. 22)	3,000 00		of State, Aug. 20) ...	3,060 00	
Mackie, A. R.	3,600 00		Padmore, T. W.	3,000 00	
MacMillan, H.	3,000 00		Paget, E. B. (to Dept.		
Main, R. W. (Nov. 20)	6,600 00	927 60	of Trade and Com-		
Malloy, R. V. (Apr. 16)	3,200 00		merce, Sept. 15)	5,000 00	
Manley, P. (Jan. 8)	4,500 00		Palmer, A. W. (Sept. 6)	3,600 00	
Marrier, A. (Dec. 1) ..	3,420 00		Panneton, J. J.	4,500 00	
Marsden, E. R. (July 4)	3,000 00		(Apr. 8)		
Martin, J. M. (Dec. 22)	5,000 00		Paradis, A. P. (July 5).	3,000 00	
Martin, J. R. (July 22).	4,800 00	1,451 54	Parent, H.	5,400 00	
Mason, D. W. (Apr. 2).	3,000 00		Parsons, A. H. (July 19)	3,000 00	
Massie, G. A.	3,000 00		Pearl, J. W.	4,800 00	
Masson, W. G. (Dec. 29)	5,000 00		Peltier, L. P.	3,300 00	4,611 16
May, A. (July 7)	8,000 00		Pepler, H. B. (Feb. 1).	3,300 00	
McAfee, J. C. (Nov. 3)	3,000 00	740 98	Perkin, F. W. (May 10)	3,300 00	
McCarthy, D.	3,600 00		Petapiece, D. K. (to		
McClure, G. (Dec. 11) .	4,000 00		Dept. of National		
McCutcheon, L.	4,200 00		Revenue, Aug. 1) ...	4,800 00	
(Nov. 6)			Phelan, W. (July 1)	3,000 00	
McGeer, D. F. (Apr. 16)	3,600 00		Phillips, C. R. (Aug. 18)	3,000 00	
McIntosh, W. S.	3,000 00		Phipps, E. E. (Aug. 8).	4,000 00	
(Apr. 12)			Picotte, J. V.	3,000 00	
McIntyre, A. M.	4,200 00		Pincott, G. S. (Mar. 22)	6,000 00	
(Dec. 22)			Plumptre, A. F. W. ...	8,000 00	
McIntyre, G. D.	4,200 00		(June 4)		
McKeown, E. M.	3,000 00		Pollock, W. R. (Dec. 22)	4,500 00	1,690 12
(Oct. 1)			Pope, W. L. A.	7,500 00	
McKinley, L. A.	4,800 00		Power, G. C.	3,600 00	
(Oct. 21)			Prevost, L.	3,000 00	
McLeod, R. A. (Nov. 1)	4,200 00		Randall, L. C.	3,900 00	
McManus, J. P.	3,120 00		Renton, J. M. (Oct. 18)	3,600 00	
McMullen, H. (July 1)	4,500 00		Reynolds, F. O. (Sept. 1)	3,000 00	
McNichol, M.	4,200 00		Rhind, C. E. (to Dept.		
McPhillips, W. H.	5,000 00		of National Revenue,		
(Dec. 22)			June 23)	3,300 00	
McSweeney, G. W.	4,000 00		Rice, C. W. (Nov. 8) ..	3,000 00	
(Sept. 29)			Riches, T. H.	3,300 00	
Mitchell, F. L. (Feb. 6)	6,000 00		Ritchie, R. S. (July 28)	5,600 00	
Mitchell, R. S.	3,600 00		Robbins, J. (June 23)..	3,300 00	
(Sept. 15)			Robert, J. M. R.	3,000 00	
Mitchell, W. H.	3,000 00		(June 14)		
Moffat, W. L.	3,600 00		Robertson, T. R. B. ...	3,200 00	
Moffatt, R. B. (June 5)	3,000 00		Robinson, E. J. (Aug. 1)	4,000 00	
Morris, B. W. (Dec. 1).	3,007 92		Robinson, R. E.	3,300 00	
Moxley, J. F. (Dec. 10)	3,300 00		Robitaille, O. (July 21)	3,120 00	
Mullan, J. W. (Oct. 1).	3,000 00		Roblin, H. N. (Dec. 12)	3,000 00	
Mullane, J. C.	3,000 00		Rochefort, E. U.	3,000 00	
Nadeau, J. P. (May 31)	5,000 00		Rodomar, O. W.	7,600 00	
Nadeau, L. E. (Apr. 22)	6,500 00		(July 28)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Rogers, C. A.	4,300 00	775 25	Sullivan, J. W. (Oct. 13)	3,300 00	
Ross, G. A. M.	4,200 00		Sutherland, J. B.	3,900 00	
Ross, J. C. (Nov. 10) ..	5,000 00		(July 1)		
Ross, P. E. (May 2)	3,000 00		Sutton, W. E. (Dec. 13)	4,200 00	
Rother, A. (Feb. 13) ...	4,700 00		Tarbolton, J. S.	3,000 00	
Rowatt, J. A. (Nov. 26)	3,900 00		(May 22)		
Rowe, C. A. (June 3) ..	3,600 00	1,770 50	Taschereau, T. W.	3,000 00	
Roy, H. E.	4,200 00		Taylor, A. B. (Dec. 29)	5,000 00	
Roy, J. A. (Feb. 17) ...	4,000 00		Taylor, J. (Sept. 13) ...	3,600 00	
Roy, P. E.	3,000 00		Tevin, J. J. C.	3,000 00	
Rusconi, A. G. (July 1)	3,900 00	746 35	Thomas, D. G.	5,000 00	
Ruttan, C. M. (Dec. 29)	5,400 00		(Nov. 22)		
Ryan, F. W. (July 22) ..	3,000 00		Thompson, O. G.	3,000 00	
Sadler, L. W.	3,600 00		(Apr. 5)		
Samuel, C. L. (May 22)	3,300 00		Thorne, E. S. (Aug. 1) .	3,600 00	
Saunders, E. F.	6,000 00		Topping, E. (Oct. 23) ..	4,200 00	
(Sept. 12)			Tousignant, E.	3,300 00	
Saunders, F. T. W.	6,500 00	2,119 22	Turner, A. B.	3,300 00	
(May 1)			Turner, F. H.	3,600 00	
Savoie, A. (Nov. 1)	7,000 00		Vallis, L. C.	3,600 00	
Scanlan, A. J. (Oct. 1) .	3,000 00		Vass, J. D. (July 1) ...	3,800 00	
Schmauder, J. M.	3,600 00		Verville, J. M.	3,000 00	
(May 1)			Viau, J. A. (Oct. 2) ...	3,000 00	
Seldon, F. L. (Jan. 1) ..	7,000 00		Vogt, D.	3,600 00	
Senecal, A. (to Dept. of National Health and Welfare, Aug. 22)	3,000 00		Walden, W. J. (June 12)	5,000 00	
Sharpe, E. W.	3,000 00		Wallace, C. G.	3,600 00	
Shaw, J. F. (June 1) ...	3,600 00		(July 1)		
Shaw, R. L.	3,000 00		Wallace, D. B.	3,600 00	
Shepherd, S. A.	6,000 00		Walsh, G. F. (June 1) ..	4,552 20	
(Apr. 26)			Ward, G. C. (Oct. 2) ...	5,600 00	
Shortt, E. A. (to Dept. of National Revenue, Nov. 21)	3,000 00		Welch, H. W. (July 1)	4,800 00	
Shortt, G. E. (Dec. 1) ..	3,420 00		White, C. S. (Apr. 8) ...	3,600 00	
Shuker, W. C. (Oct. 16)	3,600 00		Whitman, R. H.	3,000 00	
Siddall, E. R.	5,000 00		(Dec. 22)		
Sidney, H. V.	4,000 00	550 20	Wigmore, A. D.	3,300 00	
Simpson, R. E. (Nov. 22)	4,300 00		Wilkinson, A.	3,000 00	
Sinclair, D. J.	6,000 00		Williams, A. L. (to Dept. of National Revenue, Nov. 1)	3,600 00	
Sivers, J. W. (Mar. 23)	4,000 00		Williams, E. W.	3,300 00	
Skead, J. M.	4,000 00		(July 1)		
Smith, A. T.	3,000 00		Williams, H. B.	3,000 00	
Smith, H. C. (June 27)	4,200 00		(Jan. 5)		
Smith, H. W. (Aug. 4) .	3,000 00		Williamson, W. E. ...	4,500 00	
Smith, N. C. (May 22)	3,000 00		(Nov. 20)		
Sparling, F. (Oct. 16) ..	3,000 00		Wilson, L. J.	3,600 00	
Spence, E. J. (May 22)	8,000 00		Wilson, W. T.	8,500 00	
Spence, W. F.	7,500 00		Wingfelder, J. J.	5,400 00	1,555 24
Sproule, W. J. (Dec. 15)	3,900 00		Wright, G. S. (to Civil Service Commission, Sept. 25)	3,000 00	
Stevenson, C. S.	4,200 00		Young, G. M.	5,400 00	
Stewart, C. D. (Oct. 30)	3,600 00		Younger, C. W.	4,200 00	
Stirton, J. J. (May 22)	3,600 00		(Jan. 17)		
Stoker, H. R. (July 7) .	5,600 00		Younger, G. R.	5,400 00	
Sullivan, C. C. (Dec. 18)	4,000 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adames, E. L.\$	724 13	Anderson, P.	1,207 80	Atkinson, H. R.	900 90
Adams, J. I.	504 92	Andrews, J. D.	900 71	Baker, A. T.	2,536 04
Akerley, A. N.	799 59	Arcand, M.	632 55	Bakken, S.	776 89
Anderson, G. W.	1,060 00	Aseltine, H. S.	576 08	Baptie, A.	1,566 69

	Travelling expenses		Travelling expenses		Travelling expenses
Barbour, W. G.	1,647 39	Everettes, A. R.	1,545 56	Legros, T. C.	1,056 46
Barrett, W. F.	1,131 28	Farr, A. R.	1,469 01	Lemay, J. E.	1,889 86
Barton, A. E.	1,404 95	Feilde, J. F.	1,765 81	Lesbirel, E.	648 57
Beaudoin, J. P.	1,640 93	Findlay, W. A.	645 06	Lind, J. R.	632 44
Belanger, L. G.	972 76	Flower, N. R.	1,104 90	Linnell, H. M.	1,071 04
Bellavance, R.	1,198 88	Flynn, J. E.	1,456 40	Loranger, P.	867 03
Bentley, C. W.	793 48	Forgues, E.	690 01	Love, F. N.	1,631 45
Beresford, S.	514 76	Forrest, S. A.	557 73	MacDonald, R. G.	575 60
Berry, J.	666 25	Fregeau, O.	1,482 09	MacLeod, R. D.	1,932 94
Bertrand, W. L.	1,827 31	Friday, C. N.	1,108 83	Martel, J. L.	601 18
Bicknell, J. H.	1,032 52	Gagne, R.	508 65	Martin, G. A.	697 99
Boucher, L. T.	761 04	Galloway, O. C.	730 72	Martin, J. A.	1,111 21
Bourbeau, E. A.	823 00	Gamache, L. L.	578 78	Martin, W.	1,698 57
Bourke, J. M.	1,344 65	Gault, K. F.	1,192 81	Martyn, A. D.	900 62
Bradley, F. V.	572 85	Gendreau, H. W.	1,231 20	McBride, C. H.	1,154 47
Branch, B. N.	835 13	Grant, M. D.	1,260 83	McDonald, C. J.	1,407 81
Brossard, J. C.	1,269 30	Guthrie, G. R.	1,211 78	McIntosh, J. A.	1,262 41
Brownlee, J. A.	1,068 22	Guyot, O.	657 21	McKay, H. K.	572 19
Bunting, H. L.	526 25	Hall, H. E.	795 94	McKinlay, J.	966 23
Byers, J. W.	797 77	Hamel, R.	1,242 30	McKnight, N. R.	1,679 42
Cantin, L.	535 87	Hammond, H. W.	504 23	Mercier, G.	651 69
Cassault, J. G.	1,454 18	Hanna, M. M.	604 45	Merritt, C. L.	832 18
Castle, M. E.	801 46	Harding, M. H.	784 50	Michaud, J. A.	1,189 30
Charest, E.	1,590 64	Harmer, F. R.	1,044 82	Migneron, R.	504 48
Charest, L.	1,141 24	Harrison, A. E.	1,152 74	Miller, A. C.	893 30
Charette, J. E.	1,910 51	Hatton, J. L.	878 74	Mollberg, C. O.	510 09
Charette, J. M.	872 19	Hebert, P.	1,046 14	Moore, W. J.	1,346 26
Charron, W. W.	992 95	Hennessy, J. N.	699 55	Moreton, A. E.	929 53
Chayer, J. N.	1,342 50	Henry, A.	904 49	Morin, J. L.	1,164 42
Chevalier, F.	553 90	Hick, W. A.	552 55	Murdock, W. M.	644 40
Clark, W.	550 04	Hill, D.	701 06	Musselman, F. K.	1,179 16
Clarke, A. A.	1,239 02	Hind, L. J.	848 64	Needham, C. A.	1,185 35
Clarke, G. E.	955 18	Hivon, J. R.	1,460 24	Newman, E. J.	1,442 44
Clarke, O. L.	526 53	Hope, G.	621 22	Nickerson, L. M.	1,542 46
Clifford G. H.	972 48	Huard, H. G.	647 36	Nolin, L.	794 32
Collier H. J.	916 55	Hubbard, G. D.	839 43	Oliver, W. G.	535 21
Cormier, G. H.	852 38	Humberstone, G. W.	1,138 07	Osburn, H.	1,062 71
Cornellier, P. E.	1,148 32	Hyatt, R. E.	1,009 14	Owen, C.	696 64
Couch, H. B.	2,138 42	Ingalls, W. E.	635 59	Pare, A.	810 27
Couture, C. M.	1,290 17	Jackson, S. G.	1,113 02	Parizeau, L.	1,532 47
Craig, F. W.	511 36	Jewell, J. G.	1,162 84	Parsons, A. H.	597 25
Crighton, G. D.	582 80	Johnston, E. G.	688 72	Pateron, D. L.	628 35
Crowe, D. H.	843 38	Johnston, J. C.	568 41	Payne, W. R.	556 13
Culp, A. I.	1,168 36	Johnston, W. T.	862 26	Pedneault, L.	645 35
Cummings, M. R.	1,327 52	Johnstone, W. J.	1,114 14	Perrett, M.	676 75
Daley, J. R.	942 97	Jolicoeur, J. H.	1,086 02	Perusse, R.	1,138 51
Darling, J. M.	1,012 95	Kay, C. V.	634 55	Phipps, W. J.	588 66
De La Plante, V.	1,521 96	Keirstead, G. G.	1,031 07	Poirier, J. R.	524 61
Delisle, J. A.	755 79	Keizer, J. T.	1,066 42	Price, C. E.	527 68
Demers, R. A.	1,281 70	Kennedy, W. G.	951 25	Puffer, H. G.	538 16
Devine, J. A.	1,082 35	Kernaghan, W.	868 41	Racette, L. C.	539 32
Dionne, L. P.	1,246 49	Kershaw, C. C.	812 88	Racicot, M.	1,327 98
Donaldson, J. G.	691 91	King, D.	638 58	Richardson, J. G.	1,274 78
Drolet, R.	914 07	Kunnas, W. A.	664 22	Riddell, L. R.	625 19
Drummond-Hay, G. T.	935 15	Labbe, N. A.	895 40	Riopelle, R.	1,137 58
Ducharme, A. R.	575 35	Lacroix, J. A.	1,304 64	Rocheport, P.	1,209 56
Duchesne, C.	1,248 39	Lafferty, N. A.	1,220 66	Rousseau, J. L.	1,080 08
Dunbar, G. R.	567 84	Lamoureux, A.	860 67	St. Jacques, S.	835 72
Dunlop, A. C.	1,356 98	Lariviere, A. E.	1,024 84	Savage, E.	546 40
Dwyer, K. D.	1,023 13	Laurence, T. R.	535 55	Scott, G. T.	580 55
Edgar, J. K.	528 83	Laurette, L.	621 09	Scott, W. P.	623 73
Einfeld, C.	715 52	Lauzon, J. L.	666 58	Sinclair, J. H.	1,109 37
Ellis, E. A.	632 79	Lavoie, S.	891 87	Smith, W. J.	1,036 17
Enright, E. T.	1,336 24	Lecault, J. L.	560 21	Sonheim, J.	1,301 30
Erdahl, A. H.	527 68	Lecours, C.	1,025 16	Standish, W. T.	1,081 39

	Travelling expenses		Travelling expenses		Travelling expenses
Stockton, R.	1,558 70	Tremblay, L.	707 27	Wight, L.	1,521 41
Strohm, P. G.	1,205 53	Tremblay, W. L.	1,009 95	Wilkins, P. L.	1,043 26
Symonds, N. W.	786 59	Tucker, R. H.	555 58	Willis, H. T.	1,463 26
Tardif, J. O.	1,067 45	Turnbull, J. O.	835 01	Wilson, B. A.	838 36
Taylor, F. W.	1,283 95	Van Horne, R. B. ..	844 52	Wilson, L. M.	1,731 01
Tierney, D. C.	1,191 84	Vezina, C. E.	767 10	Windsor, T. L.	502 34
Titmus, A.	1,468 16	Waddell, E. H.	935 16	Wolloston, R. F.	1,281 81
Tod, J.	648 85	Walker, J. S.	1,680 81	Wright, R. A.	517 67
Townend, S.	910 66	Watson, H. C.	887 61		

* Also paid at the annual rate of \$4,000 by the Department of Agriculture.

Suppliers receiving \$10,000 or over from this Department

Bank of Canada, Ottawa, Ont., \$161,579.72; British American Bank Note Co., Ltd., Ottawa, Ont., \$30,168.90; Canadian Advertising Agency, Montreal, Que., \$45,529.27; Canadian Bank Note Co., Ltd., Ottawa, Ont., \$190,204.20; Canadian National Railways, Express Department, Ottawa, Ont., \$13,588.26; Canadian Pacific Express Co., Ottawa, Ont., \$16,706.11; Dominion Government, Post Office Department, \$782,516.59, Department of Public Printing and Stationery, \$663,975.34; International Business Machines Co., Ltd., Toronto, Ont., \$219,168.67; MacLaren Advertising Co., Toronto, Ont., \$160,586.63; The Morgan Crucible Co., Ltd., London, England, \$10,120.33; The Nichols Chemical Co., Ltd., Montreal, Que., \$11,174.29; Ottawa Light, Heat and Power Co., Ltd., Ottawa, Ont., \$14,122.62; Ronalds Advertising Agency, Montreal, Que., \$51,338.15.

WARTIME PRICES AND TRADE BOARD

Bell Telephone Company of Canada, Ltd., Montreal, Que., \$76,473.08; Gordon D. Campbell, Toronto, Ont., \$73,353.30; Canadian Advertising Agency Ltd., Montreal, Que., \$12,588.62; Dominion Government, Post Office Department, \$65,217.29, Department of Public Printing and Stationery, \$133,320.08; Ronalds Advertising Agency Ltd., Montreal, Que., \$53,285.33; Trans-Canada Air Lines, Winnipeg, Man., \$16,934.85.

1947-48
PUBLIC ACCOUNTS

PART II
F

DEPARTMENT OF FINANCE

APPENDICES

1. Return on Investments
2. Interest on Public Debt, 1947-48
3. Servicing of Public Debt, 1947-48
4. Cost of Loan Flotations, 1947-48
5. Subsidy Accounts
6. Government-owned Companies
7. National Battlefields Commission

Appendix 1

RETURN ON INVESTMENTS

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested	Amount Realized	
			p.c.	\$ cts.	\$ cts.	\$ cts.
PROVINCES						
Loans—						
Manitoba Treasury Bills.....	Various.....	July 1, 1947..	3	19,294,776 24*	316,416 67	
Saskatchewan Treasury Bills.....	Various.....	Various.....	3	35,993,804 65*	117,373 92	
Alberta Treasury Bills.....	Various.....	July 1, 1947..	3	12,883,250 00*	381,690 32	
British Columbia Treasury Bills.....	Various.....	July 1, 1947..	3	25,689,028 35*	424,422 09	1,239,903 00
Province of Saskatchewan—Power Commission.....	1 year.....	Nov. 15, 1947..	3½	30,720 00*		1,176 00
Province of Quebec—Debt Account.....	1 year.....	Dec. 31, 1947..	4	1,473,609 63		58,944 38
NATIONAL HARBOURS BOARD						
Halifax Harbour Debentures.....	On acct.....	Various.....	Various...	12,497,278 31*	100,000 00	
Montreal Harbour Debentures.....	On acct.....	Various.....	Various...	60,227,221 53*	1,100,000 00	
Port Colborne Elevator Debentures.....	6 months & 62 days...	Jan. 1, 1948..	2½	819 46*	15 10	
Quebec Harbour Advances.....	5 days.....	Jan. 5, 1948..	3	45,000 00	18 49	
Three Rivers Harbour Debentures.....	On acct.....	Various.....	Various...	3,984,668 39*	125,000 00	
Vancouver Harbour Debentures.....	On acct.....	Various.....	Various...	24,863,186 76*	700,000 00	2,025,033 59
HARBOUR COMMISSION						
New Westminster Harbour Debentures	2 years....	June 30, 1946..	5	978,037 23*		27,453 72
CANADIAN NATIONAL RAILWAYS						
Purchase of railway equipment—						
1936 Agreement.....	1 year.....	Oct. 16, 1947..	3	1,551,519 31*	54,303 18	
1943 Agreement.....	1 year.....	Feb. 25, 1948..	2½	18,740,000 13	491,925 00	
1944 Agreement.....	1 year.....	Mar. 10, 1948..	2½	10,424,740 01*	285,051 48	
1946 Agreement.....	1 year.....	Oct. 16, 1947..	2½	12,202,718 72	289,814 57	
Financing and Guarantee Act, 1940—Advances for purchase of securities..	Various.....	Jan. 1, 1948..	3½	108,155,796 70*	3,785,417 78	
Financing and Guarantee Act, 1941—Advances for purchase of securities..	1 year.....	Jan. 1, 1948..	3½	8,589,610 90*	300,721 92	
Financing and Guarantee Act, 1942—Advances for purchase of securities..	1 year.....	Jan. 1, 1948..	3½	18,276 036 27	639,661 26	
Refunding Act, 1938.....	1 year.....	Jan. 1, 1948..	Various...	76,890,029 45*	1,798,803 78	
Refunding Act, 1944.....	1 year.....	Jan. 1, 1948..	Various...	161,956,308 19*	3,288,450 70	
War Appropriation (United Kingdom Financing) Act, 1942—Advances for purchase of securities.....	Various.....	Jan. 1, 1948..	3½	256,410,516 53*	8,973,543 45	
Trans-Canada Air Lines.....	Various.....	Jan. 1, 1948..	1	19,043,022 71*	71,614 02	19,979,307 14
FOREIGN GOVERNMENTS						
Government of Belgium—						
Loan—Export Credits Insurance Act, 1944.....	Various.....	Various.....	3	65,596,000 00*	1,793,890 28	
Government of the Czechoslovak Republic—						
Loan—Export Credits Insurance Act, 1944.....	35 days.....	Jan. 1, 1948..	2½	15,175,550 11*	27,630 16	
Government of Norway—						
Loan—Export Credits Insurance Act, 1944.....	Various.....	Various.....	2½	20,364,891 77*	557,191 37	
Government of the Union of Soviet Socialist Republics—						
Loan for purchase of wheat and flour.....	8 mos. and 7 days..	Sept. 8, 1947..	3		64,931,49	
Loan—Export Credits Insurance Act, 1944.....	1 year.....	Feb. 28, 1947..	2	2,866,098 69	57,321 98	2,500,965 28

Appendix 1—Concluded

RETURN ON INVESTMENTS—Concluded

Particulars	Time	Date to which interest was paid	Rate of interest	Amount invested	Amount Realized
			p.c.	\$ cts.	\$ cts. \$ cts.
MISCELLANEOUS					
Bank of Canada Capital Stock	1 year.....	Dec. 31, 1947..	4½	5,000,000 00	225,000 00
Bank of Canada—Government's share of profits for calendar year 1947.....					18,828,325 43
Canadian Broadcasting Corporation.....	6 mos. and 106 days..	Jan. 1, 1948..	2½	2,000,000 00	43,472 60
Canadian Farm Loan Board—					
Interest on bonds.....	Various.....	Various.....	3½	5,250,000 00*	279,904 11
Interest on bonds.....	Various.....	Jan. 2, 1948..	3	8,550,000 00*	172,719 84
Interest on initial capital.....	1 year.....	Mar. 31, 1948..	3½	5,000,000 00	175,000 00
Interest on initial capital—					
Fisherman's Loan Act.....	1 year.....	Mar. 31, 1948..	2½	29,000 00	725 00
Canadian National (West Indies) Steamships Ltd.—					
Advances for deficit.....	1 year.....	Dec. 31, 1947..	2½	3,698,817 11*	103,298 14
Dawson Creek, B.C.—Sewage Disposal System—Loan.....	1 year.....	Dec. 31, 1947..	2	92,700 00*	2,063 82
Foreign Exchange Control Board—					
Advances.....	1 year.....	Dec. 31, 1947..	.625	650,000,000 00*	5,100,599 29
Profits for calendar year 1947.....					10,832,697 64
Montreal Turnpike Trust Corporation—					
Interest under commutation agreements.....	1 year.....	Various.....	6	14,308 00	858 48
Saint John Bridge and Railway Extension Co.—Loan.....	1 year.....	July 1, 1947..	4	433,900 00	17,356 00
Municipal Improvements Assistance Act, 1938—Loans.....	Various.....	Various.....	2	4,973,759 15*	103,168 80
Securities Investment Account.....	Various.....	Various.....	Various...	686,361,745 66*	11,509,309 03
Halifax Pilots' Pension Fund.....	Various.....	Mar. 31, 1948..	3		18 93
					47,394,517 11
					73,227,300 22

* Balance March 31, 1948.

Appendix 2

INTEREST ON PUBLIC DEBT, 1947-48

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal		—		Interest paid		Total	
				p.c.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
FUNDED DEBT AND TREASURY BILLS												
PAYABLE IN CANADA												
The Provincial Treasurer: Manitoba..... Saskatchewan..... Alberta.....	Debenture Stock—School Lands.....	1 year	Jan. 1, 1948	4	5,919,862 65		236,794 50					
	Debenture Stock—School Lands.....	1 year	Jan. 1, 1948	4	17,809,039 00		712,361 56					
	Debenture Stock—School Lands.....	1 year	Jan. 1, 1948	4	9,564,569 20		382,582 76					
	Sundry Persons.....	1 year	Nov. 15, 1947	3½	60,000,000 00				1,331,738 82			
	Sundry Persons.....	1 year	Nov. 1, 1947	4½	37,523,200 00				1,950,003 32			
	Sundry Persons.....	1 year	Nov. 1, 1947	4½	276,687,000 00				1,688,544 00			
	Sundry Persons.....	1 year	Nov. 1, 1947	4½	283,693,300 00				12,450,942 00			
	Sundry Persons.....	1 year	Oct. 15, 1947	4	56,191,000 00				13,036,198 50			
	Sundry Persons.....	1 year	Dec. 1, 1947	3	40,000,000 00				2,247,640 00			
	Sundry Persons.....	1 year	Dec. 1, 1947	3	55,000,000 00				1,200,000 00			
Sundry Persons.....	Loan of 1935-55, June 15	1 year	Dec. 1, 1947	3	84,703,000 00				1,650,000 00			
	Loan of 1936-66.....	1 year	Dec. 1, 1947	3½	85,200,000 00				1,777,847 05			
	Loan of 1938-39-58	1 year	Dec. 1, 1947	3	88,200,000 00				2,646,000 00			
	Loan of 1936, Perpetual	1 year	Mar. 15, 1948	3	55,000,000 00				1,718,750 00			
	Six Months Treasury Notes	6 months	Sept. 1, 1947	6½	550,000,000 00				6,255,000 00			
	Six Months Treasury Notes	6 months	Nov. 1, 1947	6½	200,000,000 00				1,718,750 02			
	Six Months Treasury Notes	6 months	Mar. 1, 1948	6½	250,000,000 00				8,125,239 28			
	First War Loan, 1940	1 year	Feb. 1, 1948	3	324,945,700 00				9,748,371 00			
	Second War Loan, 1940	1 year	Apr. 1, 1947	3	643,534,250 00				19,306,027 50			
	Sundry Persons.....	1 year	Dec. 15, 1947	3	269,879,000 00		6,072,277 50					
Sundry Persons.....	Second Victory Loan, 1942-48	1 year	Mar. 1, 1948	2½	669,658,900 00		20,089,767 00					
	Second Victory Loan, 1942-54	1 year	Mar. 1, 1948	3					26,162,044 50			
	Third Victory Loan, 1942-56	1 year	Nov. 1, 1947	3	847,136,050 00				25,414,081 50			
	Fourth Victory Loan, 1942-57	1 year	Nov. 1, 1947	3	1,111,261,650 00				33,337,849 50			
	Fifth Victory Loan, 1943-47	6 months	May 1, 1947	1½	373,259,000 00		3,266,016 25					
	Sundry Persons.....	1 year	Jan. 1, 1948	3	1,197,324,750 00		35,919,742 50					
	Sundry Persons.....	1 year							39,185,758 75			
	Sixth Victory Loan, 1944-48	1 year	Mar. 1, 1948	1½	239,713,000 00		4,194,977 50					
	Sundry Persons.....	1 year	Dec. 1, 1947	3	1,165,300,350 00		34,959,010 50					
	Sixth Victory Loan, 1944-60	1 year	Dec. 1, 1947	3					39,153,988 00			
Sundry Persons.....	Seventh Victory Loan, 1944-48	1 year	Nov. 1, 1947	1½	344,267,000 00		6,024,672 50					
	Sundry Persons.....	1 year	Feb. 1, 1948	3	1,315,639,200 00		39,469,176 00					
	Seventh Victory Loan, 1944-62	1 year	Nov. 1, 1947	1½					45,493,848 50			
	Sundry Persons.....	1 year	Nov. 1, 1947	1½	287,800,000 00		4,086,500 00					
	Eighth Victory Loan, 1945-49	1 year	Apr. 1, 1948	3	1,295,819,350 00		38,874,580 50					
	Sundry Persons.....	1 year	Nov. 1, 1947	1½	335,690,000 00		5,874,575 00					
	Ninth Victory Loan, 1945-50	1 year	Mar. 1, 1948	3	1,691,796,700 00		50,753,901 00					
	Sundry Persons.....	1 year	Nov. 1, 1947	1½	400,000,000 00				43,561,080 50			
	Loan of 1946-50.....	Various.....	Various.....	2½					56,628,476 00			
	Sundry Banks.....	Various.....	Various.....	2½					6,546,464 07			
Sundry Persons.....	Canada Savings Bonds, 1946-56	Various.....	Various.....	2½					12,986,366 80			
	Canada Savings Bonds, 1947-57	Various.....	Various.....	2½					74,579 80			

Appendix 2—Concluded

INTEREST ON PUBLIC DEBT, 1947-48—Concluded

To whom paid	Description	Time for which interest was paid	Date to which interest was paid	Rate of interest	Amount of principal		—		Interest paid		Total	
				p.c.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
DEPOSIT AND TRUST ACCOUNTS												
Army Benevolent Fund.....	Army Benevolent Fund (including Central Canteen Fund).....	1 year	Apr. 1, 1948	2½		8,733,867 18*				151,196 28		
Sundry Banks.....	Bank Circulation Redemption Fund.....	1 year	July 1, 1947	3		1,107,657 49*				39,074 38		
Replacement Fund.....	Burrard Dry Dock Pontoons.....	1 year	Apr. 1, 1948	3		1,78,087 46*				2,238 41		
Sundry Persons.....	Contractors Securities.....	Various	Apr. 1, 1948	2		5,119,687 26*				82,662 54		
Sundry Persons.....	Deferred Pay Balances.....	Various	Apr. 1, 1948	3								
Indian Trust Fund.....	Indian Trust Fund.....	1 year	Apr. 1, 1948	6		1,073,440 49		64,406 43		4,684 90		
Indian Trust Fund.....	Indian Trust Fund.....	1 year	Apr. 1, 1948	5		16,503,924 68		825,196 21				
King George V— Curier Fund.....	King George V Silver Jubilee Cancer Fund for Canada.....	1 year	Apr. 1, 1948	3		186,000 00*				889,602 64		
Land Assurance Fund.....	Land Assurance Fund.....	1 year	Apr. 1, 1948	3		22,485 71*				9,878 43		
National Harbours Board.....	National Harbours Board— Special Account No. 2.....	1 year	Jan. 1, 1948	2		303,051 68*		771 42		643 64		
National Harbours Board.....	Special Account No. 3.....	1 year	Jan. 1, 1948	2		271,099 96*		8,404 53				
Sundry Persons.....	Post Office Savings Bank.....	Various	Apr. 1, 1948	2		36,226,060 22*				9,175 95		
R.C.M.P. Benefit Fund.....	R.C.M.P. Benefit Fund.....	1 year	Apr. 1, 1948	2		56,287 11*				690,584 18		
Executive Council.....	Strathcona Trust Fund.....	1 year	Nov. 14, 1947	4		500,000 00				1,160 01		
Provincial Treasurer: Ontario.....	Trust Fund Proportion of Common School Fund.....	1 year	Jan. 1, 1948	5						20,000 00		
Quebec.....	Trust Fund Proportion of Common School Fund.....	1 year	Jan. 1, 1948	5				71,229 86				
								62,658 68		133,888 54		
INSURANCE AND GUARANTY FUNDS												
Annuities Fund.....	Government Annuities.....	1 year	Apr. 1, 1948	4		429,518,235 00*				15,250,733 45		
C. S. Insurance Fund.....	Civil Service Insurance Fund.....	1 year	Apr. 1, 1948	6		21,230,993 34*				1,203,707 49		
Returned Soldiers Insurance Fund.....	Returned Soldiers Insurance Fund.....	1 year	Apr. 1, 1948	4		24,589,283 05*				949,395 55		
Veterans Insurance Account.....	Veterans Insurance Account.....	1 year	Apr. 1, 1948	3½		2,355,705 45*				54,135 79		
Government Officers Guarantee Fund.....	Government Officers Guarantee Fund.....	1 year	Apr. 1, 1948	2½		522,545 69*				12,867 09		
										2,034,789 90		
										17,470,839 37		

PENSION AND RETIREMENT FUNDS									
Superannuation Account.....	1 year	Apr. 1, 1948	4	90,365,713 85*	.....	.....	.....	3,392,176 82	.....
Sundry Persons Retirement Fund.....	1 year	Jan. 1, 1948	4	14,719,076 64*	.....	.....	.....	444,229 06	.....
National Harbours Board Pension Fund.....	1 year	Jan. 1, 1948	4	2,249,087 79*	.....	.....	.....	75,083 74	.....
Permanent Services Pension Account.....	1 year	Apr. 1, 1948	4	14,487,083 31*	.....	.....	.....	124,788 15	.....
R.C.M.P. Dependents Pension Fund.....	1 year	Apr. 1, 1948	4	651,639 62*	.....	.....	.....	22,355 03	.....
Pilots Pension Funds—									
British Columbia—	1 year	Apr. 1, 1948	3	55,040 78*	.....	1,007 05	.....	.....	.....
Montreal.....	1 year	Apr. 1, 1948	3	55,735 11	.....	1,116 40	.....	.....	.....
Saint John.....	1 year	Apr. 1, 1948	3	111,231 91*	.....	222 40	.....	.....	.....
Sydney.....	1 year	Apr. 1, 1948	3	192 62*	.....	0 71	.....	2,346 76	.....
								4,060,979 56	.....
								455,455,203 64	.....

(a) Less accrued interest received on \$214,201,000 of bonds dated November 1, 1946 but not sold until December 16, 1946.

(b) Bonds are payable on demand at par and accrued interest.

* Balance March 31, 1948.

Appendix 3

SERVICING OF PUBLIC DEBT, 1947-48

To Whom Paid	Service	\$	cts.	\$	cts.	\$	cts.
	Expenses of redemption and transfer of bonds—Consolidated Revenue and Audit Act, 1931—						
MacLaren Advertising Co. Ltd.....	Advertising call notices of redemption—Sundry called bond issues.....			12,475	62		
Sundry Newspapers, Canada.....	3½% Loan, 1937-49.....			20	60		
King's Printer.....	3½% First War Loan, 1940, including 50 copies of Canada Gazette Extra containing call notice.....			31	00		
" "	Printing tellers' reminder cards and printing display cards for domestic called bond issues.....			1,221	01		
Newton, Bill and Jean.....	Photograph of the drawing by lot of the first call letter, 3½% First War Loan, 1940.....			200	00		
Bank of Montreal, New York.....	Postage, registration, insurance and exchange fees on sundry bonds.....			85			
Post Office Department.....	Postage and registration on sundry War Savings certificates and stamps received for redemption.....			6	70		
Bank of Montreal, London, England	Stamp Duty on transfers of stock.....			269	06		
" "	Advertising redemption at maturity of 2½% Stock due October 1, 1947.....			111	10		
" "	Commission paid for redemption of bonds—sterling issues.....			257	55		
Bank of Montreal, New York.....	Commission paid for redemption of bonds—New York Issues.....			1,119	92		
	Premiums paid on called bonds, New York—						
Sundry Persons.....	3% Loan, 1937-67 at 104.....	24,803	40				
" "	3% Loan, 1938-68 at 104.....	10,090	20				
" "	3% Loan, 1943-53 at 103.....	211	05				
" "	3% Loan, 1943-58 at 103.....	301	50				
				35,406	15		
						51,119	50
	VOTE 63—SERVICING OF PUBLIC DEBT						
Sundry Banks, Canada.....	Commission for cashing coupons.....	262,612	99				
Bank of Montreal, New York.....	Commission for cashing coupons and for paying registered interest.....	4,512	88				
				267,125	87		
Bank of Montreal Trust Company, New York.....	Fees for acting as registrar of Canada bond issues in New York.....			88	44		
Bank of Montreal, London, England	For services as fiscal agents in London, England, for the year ended December 31, 1947 at a rate of £150 per million pounds of debt.....			1,439	60		
" "	Advertising interest payments.....			346	13		
" "	Postage and revenue stamps on interest cheques.....			62	22		
Royal Canadian Mint.....	Striking and engraving medallions re Victory Loan Campaigns.....			62	00		
Sundry Bank Note Companies.....	Cost of replenishing reserve stocks of bonds depleted through transfers and exchanges.....			35,753	40		
						304,877	66
						355,997	22

Appendix 4

COST OF LOAN FLATATIONS, 1947-48

	\$ cts.	\$ cts.	\$ cts.
Canada Savings Bonds, Series 1, dated November 1, 1946—			
Bank of Canada—			
Administration—			
Postage and express.....	32 71		
Stationery and printing.....	138 93	171 64	
Advertising and publicity—			
Newspapers and magazines.....	428 64		
Radio.....	5,067 59		
Motion pictures.....	11 96		
Engraving and furnishing bonds.....		5,508 19	
		73,160 82	78,840 65
Canada Savings Bonds, Series 2, dated November 1, 1947—			
Bank of Canada—			
Administration—			
Travelling expenses.....	23,107 17		
Postage and express.....	2,155 66		
Telephones and telegrams.....	2,846 33		
Stationery and printing.....	23,621 81		
Organization expenses.....	532 54	52,263 51	
Advertising and publicity—			
Newspapers and magazines.....	166,799 67		
Radio.....	40,271 59		
Motion pictures.....	1,550 70		
Display and outdoor advertising.....	40,572 82		
Sales promotion by direct mail.....	22,858 78		
Literature and miscellaneous.....	24,158 23		
Distribution of publicity material.....	5,771 86	301,983 65	
Engraving and furnishing bonds.....		181,537 15	535,784 31
1½% Loan, 1948-50—			2,281 50
Lithoprinting bonds.....			
Six Months 5/8% Treasury Notes—			
Notes dated March 1, 1947, lithoprinting notes.....		37 80	
Notes dated May 1, 1947, lithoprinting notes.....		135 00	
Notes dated Sept. 1, 1947, lithoprinting notes.....		221 40	
Notes dated March 1, 1948, lithoprinting notes.....		221 40	615 60
Treasury Bills—			
Printing tenders and envelopes.....		212 59	
Lithoprinting bills.....		486 00	698 59
Export-Import Bank Loan—			
Travelling expenses.....		114 25	
½% commitment charge.....		243,012 30	
Lithoprinting notes.....		102 60	243,229 15
			861,449 80

Appendix 5

SUBSIDY ACCOUNTS

PROVINCE OF ALBERTA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1947			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 803,330, as authorized by Sec. 1 (1-b) of the B.N.A. Act 1907.....		321,332 00
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population between 800,000 and 1,200,000.....		375,000 00
	By adjustment at rate of 80 cents per head per annum between final population count of 803,330 and preliminary count of 795,858 from July 1, 1946 to June 30, 1947, quinquennial census July 1, 1946.....		5,977 60
	By underpayment on July 2, 1946 and January 2, 1947, grant as authorized by Sec. 1 (1-a) B.N.A. Act, 1907 population over 800,000.....		30,000 00
	By underpayment on July 2, 1946 and January 2, 1947, grant as authorized by clause 20 of the schedule to Chap. 3, Statutes of 1930, population over 800,000.....		187,500 00
July 2...	To Cash.....	1,029,809 60	
	By amount payable in respect of natural resources settlement as authorized by Sec. 3 of The Western Provinces Treasury Bills and Natural Resources Settlement Act, 1947.....		8,031,250 00
	To payment applied against the Province's treasury bill indebtedness.....	8,031,250 00	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Sept. 1...	To Cash.....	202,687 50	
1948			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		806,332 00
Jan. 2...	To Cash.....	806,332 00	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Mar. 1...	To Cash.....	202,687 50	
		10,272,766 60	10,272,766 60

PROVINCE OF BRITISH COLUMBIA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1947			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 817,861 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		327,144 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's allowance in lieu of lands, as authorized by O. C. Windsor, May 16, 1871, and Chap. 37, Sec. 24, Statutes of 1930.....		50,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$583,021.40....		14,575 53
July 2...	To Cash.....	501,719 93	
1948			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		501,719 93
Jan. 2...	To Cash.....	501,719 93	
		1,003,439 86	1,003,439 86

Appendix 5—Continued

SUBSIDY ACCOUNTS—Continued

PROVINCE OF MANITOBA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1947			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 726,923, as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		290,769 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 20 of the Schedule to Chap. 29, Statutes of 1930, population between 400,000 and 800,000.....		281,250 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on \$7,631,683.85 in lieu of debt as authorized by 2 Geo. V, Chap. 32, Sec. 4.....		190,792 09
	By adjustment at rate of 80 cents per head per annum between final population count of 726,923 and preliminary count of 718,699 from July 1, 1946, to June 30, 1947, quinquennial census July 1, 1946.....		6,579 20
July 2...	To Cash.....	864,390 49	
1948			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		857,811 29
Jan. 2...	To Cash.....	857,811 29	
		1,722,201 78	1,722,201 78

PROVINCE OF NEW BRUNSWICK

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1947			
April 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		450,000 00
April 1...	To Cash.....	450,000 00	
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 457,401 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		182,960 40
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's allowance in lieu of export duty on lumber as authorized by 36 Vic., Chap. 41, Sec. 1.....		75,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$529,299.39.....		13,232 48
July 2...	To Cash.....	366,192 88	
Oct. 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		450,000 00
Oct. 1...	To Cash.....	450,000 00	
1948			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		366,192 88
Jan. 2...	To Cash.....	366,192 88	
		1,632,385 76	1,632,385 76

Appendix 5—Continued

SUBSIDY ACCOUNTS—Continued

PROVINCE OF NOVA SCOTIA

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1947			
April 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		650,000 00
April 1...	To Cash.....	650,000 00	
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature at the rate of 80 cents per head per annum on a population of 577,962 (Census 1941) as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		231,184 80
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		95,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$1,055,411.69.....		26,385 29
July 2...	To Cash.....	352,570 09	
Oct. 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		650,000 00
Oct. 1...	To Cash.....	650,000 00	
1948			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		352,570 09
Jan. 2...	To Cash.....	352,570 09	
		2,005,140 18	2,005,140 18

PROVINCE OF ONTARIO

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1947			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,787,655 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum.....\$ 1,000,000 00 1,287,655 at 60 cents per head per annum.....386,296 50		1,386,296 50
	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		71,207 24
July 2...	To Cash.....	1,577,503 74	
1948			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,577,503 74
Jan. 2...	To Cash.....	1,577,503 74	
		3,155,007 48	3,155,007 48

Appendix 5—Continued

SUBSIDY ACCOUNTS—Continued

PROVINCE OF PRINCE EDWARD ISLAND

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1947			
April 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		137,500 00
April 1...	To Cash.....	137,500 00	
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 109,078 (Census 1891) as authorized by Sec. 1 (1-b) and 1 (8) of the B.N.A. Act, 1907.....		43,631 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		50,000 00
	By $\frac{1}{2}$ year's grant in lieu of Public Lands, O.C. Windsor, June 26, 1873.....	\$ 22,500 00	
	Less $\frac{1}{2}$ year's deduction on Land Account balance being 5 per cent per annum on \$782,402.33 as authorized by O.C. Windsor, June 26, 1873.....	19,560 05	
	By $\frac{1}{2}$ year's additional allowance on subsidy account as authorized by 50-51 Vic., Chap. 8, Sec. 1.....		2,939 95
	By $\frac{1}{2}$ year's allowance as authorized by 1 Edw. VII, Chap. 3, Sec. 1 in settlement of Steamships Service claim.....		10,000 00
	By $\frac{1}{2}$ year's grant as authorized by 2 Geo. V, Chap. 42, Sec. 2.....		15,000 00
	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$775,791.83.....		50,000 00
July 2...	To Prince Edward Island Railway for $\frac{1}{2}$ year's interest on construction and maintenance of the Hillsboro River Bridge on the Murray Harbour Branch, as authorized by 63-64 Vic., Chap. 7.....		19,394 79
		4,875 00	
July 2...	To Cash.....	186,090 94	
Oct. 1...	By $\frac{1}{2}$ year's additional subsidy as authorized by The Maritime Provinces Additional Subsidies Act, 1942.....		137,500 00
Oct. 1...	To Cash.....	137,500 00	
1948			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowances as above.....		190,965 94
Jan. 2...	To deduction as above.....	4,875 00	
Jan. 2...	To Cash.....	186,090 94	
		656,931 88	656,931 88

PROVINCE OF QUEBEC

Date		Dr.	Cr.
		\$ cts.	\$ cts.
1947			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, on a population of 3,331,882 (Census 1941), as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907— 2,500,000 at 80 cents per head per annum.....\$1,000,000 00 831,882 at 60 cents per head per annum.....249,564 60		1,249,564 60
	By $\frac{1}{2}$ year's grant for its Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		120,000 00
July 2...	By $\frac{1}{2}$ year's allowance as authorized by 47 Vic., Chap. 4 of 1884.....		63,730 34
	To Cash.....	1,433,294 94	
1948			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		1,433,294 94
Jan. 2...	To Cash.....	1,433,294 94	
		2,866,589 88	2,866,589 88

Appendix 5—Concluded

SUBSIDY ACCOUNTS—Concluded

PROVINCE OF SASKATCHEWAN

Date	—	Dr.	Cr.
		\$ cts.	\$ cts.
1947			
July 1...	By $\frac{1}{2}$ year's grant for its local purposes and the support of its Government and Legislature, at the rate of 80 cents per head per annum on a population of 832,688 as authorized by Sec. 1 (1-b) of the B.N.A. Act, 1907.....		333,075 20
	By $\frac{1}{2}$ year's grant for Government and Legislature as authorized by Sec. 1 (1-a) of the B.N.A. Act, 1907.....		110,000 00
	By $\frac{1}{2}$ year's grant as authorized by Clause 21 of the Schedule to Chap. 41, Statutes of 1930 population between 800,000 and 1,200,000.....		375,000 00
	By adjustment at rate of 80 cents per head per annum between final population count of 832,688 and preliminary count of 824,094 from July 1, 1946 to June 30, 1947, quinquennial census July 1, 1946.....		6,875 20
July 2...	To Cash.....	824,950 40	
	By amount payable in respect of natural resources settlement as authorized by Sec. 3 of The Western Provinces Treasury Bills and Natural Resources Settlement Act, 1947.....		8,031,250 00
	To payment, applied against the Province's treasury bill indebtedness.....	8,031,250 00	
Sept. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Sept. 1...	To Cash.....	202,687 50	
1948			
Jan. 1...	By $\frac{1}{2}$ year's grants and allowance as above.....		818,075 20
Jan. 2...	To Cash.....	818,075 20	
Mar. 1...	By $\frac{1}{2}$ year's interest at 5 per cent per annum on debt allowance of \$8,107,500.....		202,687 50
Mar. 1...	To Cash.....	202,687 50	
		10,079,650 60	10,079,650 60

SUBSIDY ALLOWANCE FROM JULY, 1867, TO CLOSE OF THE FISCAL YEAR ENDED MARCH 31, 1948

Province	Allowances for Government	Allowances per head of population	Special Grants	Interest on Debt Allowances	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Alberta.....	7,951,666 67	20,788,072 67	31,375,000 00	17,431,125 00	77,545,864 34
British Columbia.....	9,000,000 00	20,645,261 60	8,700,000 00	2,254,415 46	40,599,677 06
Manitoba.....	9,395,000 00	24,864,382 00	27,769,232 76	18,692,798 17	80,721,412 93
New Brunswick.....	9,550,000 00	22,625,548 00	12,780,000 00	1,768,144 44	46,723,692 44
Nova Scotia.....	10,190,000 00	29,420,534 40	2,126,980 00	3,921,500 48	45,659,014 88
Ontario.....	13,040,000 00	139,400,207 39		6,879,906 86	159,320,114 25
Prince Edward Island.....	5,120,000 00	6,447,115 20	7,121,623 04	3,107,109 93	21,795,848 17
Quebec.....	12,640,000 00	115,497,308 00		6,981,241 73	135,118,549 73
Saskatchewan.....	8,576,666 67	25,406,884 40	35,562,500 00	17,431,125 00	86,977,176 07
	85,463,333 34	405,095,313 66	125,435,335 80	78,467,367 07	694,461,349 87

NOTE.—The above statement does not include any special grants which were voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia, nor does it include any payments to Provinces under Dominion-Provincial Taxation Agreements.

Appendix 6

GOVERNMENT-OWNED COMPANIES

Of a number of Government-owned companies formed in connection with the work of the Wartime Prices and Trade Board, the Commodity Prices Stabilization Corporation Ltd. and the Canadian Sugar Stabilization Corporation Ltd. are still in operation. These were incorporated under Part I of the Companies Act, c. 33, 1934, as companies with share capital. The only shares issued, other than in the name of the Minister of Finance, were directors' qualifying shares issued to persons designated by the Minister.

Agreements between the Minister and the companies provide for the general control and supervision of their operations by the Minister and the auditing of their accounts by the Auditor General of Canada. Balance sheets certified by the Auditor General together with operating statements follow.

COMMODITY PRICES STABILIZATION CORPORATION LTD.

Ottawa, June 16, 1948.

To the Shareholders,
Commodity Prices Stabilization Corporation Ltd.,
Ottawa, Ontario.

Gentlemen:

In accordance with the requirements of section 4 of Order in Council P.C. 9870 of December 17, 1941, I have audited the accounts of your company to March 31, 1948, and submit herewith the following statements:

Balance Sheet as at March 31, 1948	Schedule "A"
Statement of Operations for the fiscal year ended March 31, 1948.....	Schedule "B"
Statement of Subsidies Paid for the fiscal year ended March 31, 1948.....	Schedule "C"
Statement of Profit and Loss on Commodity Trading for the fiscal year ended March 31, 1948	Schedule "D"
Administrative expenses for the fiscal year ended March 31, 1948.....	Schedule "E"

Subsidies paid by the corporation are subject to adjustment under the provisions of Limitation on Subsidies undertakings and contracts, and in the case of commodities exported or used as ships' stores, to refund under the Repayment of Subsidy Order. Subsidy payments, as shown in Schedule "C", have been reduced or adjusted in respect of such recoveries effected during the fiscal year. Subsidies paid are also subject, in some instances, to investigation and adjustment by Officers of the corporation after payment. Therefore, payments now recorded may not be regarded invariably as final.

Subsidy claims in process, but not approved at March 31, 1948, have not been considered as liabilities of the fiscal year ended that date.

The corporation has an indeterminate contingent liability arising out of the assurance of subsidy protection provided in agreements regarding the reconstitution of low-cost inventories of cordage fibre during the three year period commencing October 1, 1946, in accordance with a Minute of the Wartime Prices and Trade Board, dated September 4, 1947. The contingent liability arising out of the assurance of subsidy protection provided in the statement of policy on import subsidies of the Wartime Prices and Trade Board effective February 24, 1947, on approved forward commitments for cotton fabrics and yarns, mentioned in my previous report, had expired at March 31, 1948.

Yours faithfully,

WATSON SELLAR,
Auditor General.

SCHEDULE "B"

COMMODITY PRICES STABILIZATION CORPORATION LTD.—*Continued*

Statement of Operations for the Year Ended March 31, 1948

Subsidies Paid			
Import	22,260,869	45	
Domestic	3,479,379	87	
Total as per Schedule "C"			25,740,249 32
Commodity Trading			
Cost of Sales	73,358,929	34	
Sales	60,013,922	60	
			13,345,006 74
Less: Recoveries of Trading Losses			
Under limitation on subsidies arrangements	714,455	27	
In respect of inventories held by the trade following increase in or removal of price ceiling	3,312,617	61	
Remission of customs duty and war exchange tax	927,039	19	
Export surcharges and armed services refunds ...	122,537	87	
			5,076,649 94
Trading loss as per Schedule "D"			8,268,356 80
Administrative Expenses, as per Schedule "E"			960,949 91
Less: Service Charges Applied			
Cocoa Beans	48,743	66	
Oils and Fats	380,950	09	
			429,693 75
			531,256 16
Other Charges			
Provision for Doubtful Accounts Receivable			4,878 89
			34,544,741 17
Less: Other Income			
Newsprint arrangement—Canadian Commercial Corporation	201,470	87	
Insurance refunds and claims adjustments	759	43	
			202,230 30
Loss on operations for the year			34,342,510 87
Less: Adjustment in respect of previous fiscal year			1,127 01
Deficit			\$ 34,341,383 86

SCHEDULE "C"

Statement of Subsidies Paid for the Year Ended March 31, 1948

Subsidies—Import			
General			22,197,606 02
Petroleum and Products			
Ocean Tanker, Eastern Canada	1,877	44*	
Less surcharges recovered		—	
			1,877 44*
Ocean Tanker, British Columbia			235,000 00*
Prairie			300,140 87
			22,260,869 45
Total Import Subsidies			
Subsidies—Domestic			
Artificial Silk			21,022 62*
Viscose, special arrangement			
Butter			15,309 50
Transportation			

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued
Statement of Subsidies Paid for the Year Ended March 31, 1948—Continued

Canned Fruits and Vegetables			
1941 pack	4,638	75	
1942 pack	39	12*	
1943 pack	304	86*	
1944 pack	2,500	00*	
1945 pack	113,859	63*	
Storage	2,470	98	
			109,593 93*
Coal			
Bituminous for coking	4,419	59	
Emergency Diversion	286,242	32	
Brazeau briquettes	953	88	
Emergency production	268,297	05	
Transportation to B.C.	2	61	
Transportation, Maritimes	4,532	61	
Coke:			
Algoma	35,514	92	
			599,962 98
Corn			
For Processing			9,229 46
Cotton			
Fabrics, special arrangement	5,423	85	
Manufactures:			
Underwear, fleece-lined	2,047	07*	
			3,376 78
Fertilizers			
Eastern Canada			30 00*
Fish, canned			
Salmon, 1945 pack			2 80*
Foods			
Transportation, miscellaneous			7,801 97
Footwear			
Subsidy to July 15, 1943			2,260 82*
Fruits, fresh			
Tree fruits, 1944	4,108	12	
Tree fruits, 1945	1,331	59	
			5,439 71
Furniture			740 61*
Groceries			
Order 116			
Standard	935	39*	
Cereal Products	256	08	
			679 31*
Iron and Steel			
Special Arrangements	37,847	04*	
Steel, scrap	30,992	10	
Steel, scrap, imported	106,838	94	
			99,984 00
Jam and Jelly			14,961 81*
Leather			
Footwear, sole and upper			22,209 34*
Lumber			
Consumer, softwood	4,128	16	
Producer, B.C. Coastal, shingles	700	00*	
Sawmill, B.C. Coastal, logs	8,860	73	
Snow fencing	368	99	
			12,657 88
Maple Products			
Payments	1	33*	
Recoveries	15	24*	
			16 57*
Meat			
Beef, canned, fresh	3,840	75	
Beef, transportation, special arrangement	5,424	74	
			9,265 49

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued
Statement of Subsidies Paid for the Year Ended March 31, 1948—Concluded

Milk		
Consumer		56,560 49
Oils and Fats		
Soap and Shortening Materials	1,178,336 08	
Shortening Materials	125,513 78	
Soap Materials	265,687 73	
Soya Beans	523 45*	
		1,569,014 14
Paper Products		
Pulp for wall and paper board		272,261 97
Pesticides		
Strychnine, special arrangements		25,770 79
Rubber		
Neoprene and Neoprene Latex	15,537 06	
Scrap Tires	43,731 38	
Synthetic and Crude	630,143 12*	
		670,874 68*
Rye Grain		163,453 98
Tanning Materials		
Hemlock Bark		184 61*
Vegetables		
Potatoes:		
New	11,686 63	
Wartime Food Corporation, Supplementary	80 31	
		11,766 94
Woodenware		
Fruit Box Lumber, Zone 5	1,450 55	
Butter Boxes	539 50	
Egg boxes and shooks	3 10	
Fruit and vegetable containers	3,639 31*	
Special arrangements	64,687 28	
		63,041 12
Wood Fuel		
Cordwood \$1.00	674 00	
Transportation	47,344 14	
Combination, Regional	1,232,945 32	
		1,280,963 46
Wool		
Yarns and fabrics, worsted	3,385 71*	
Yeast	19,482 02	
		3,479,379 87
Total Domestic Subsidies		
Total Import and Domestic Subsidies		\$ 25,740,249 32

* Net Recoveries.

COMMODITY PRICES STABILIZATION CORPORATION LTD.—Continued

Statement of Profit and Loss on Commodity Trading for the Year ended March 31, 1948

Commodity	Sales	Cost of Sales	Profit	Loss	
Antimony.....	362,917 36	316,622 55	46,294 81		
Artificial Silk.....	29,996 80	30,133 28		136 48	
Bindertwine, Rope and Materials.....	2,917,674 61	2,909,894 76	7,779 85		
Butter, Dairy.....	11,034 12	11,928 47		894 35	
Citrus Juices.....		8,489 91	8,489 91		
Cocoa Beans.....	4,432,813 19	4,843,228 64		410,415 45	
Coffee.....	8,235,784 92	10,061,333 47		1,825,548 55	
Cotton Yarns, Fabrics and Finished Goods.....	2,669,784 84	4,333,320 47		1,663,535 63	
Feeds.....		1,639 38		1,639 38	
Fertilizers.....		704 06		704 06	
Fruits, Dried.....	2,876,860 30	2,660,216 79	216,643 51		
Jute.....	28 41	85 30	56 89		
Oils and Fats.....	22,585,785 65	33,088,458 52		10,502,672 87	
Spices.....	100,138 34	100,096 88	41 46		
Tea.....	4,264,502 77	3,746,628 99	517,873 78		
Tin.....	8,701,484 50	8,591,042 05	110,442 45		
Woodenware.....	32,573 70	41,811 75		9,238 05	
Wool.....	2,804,727 03	2,642,571 61	162,155 42		
Purchases for Special Users					
Canned Corned Beef.....	35 59	35 59			
Citrus Juices.....	597 06	597 06			
Fruits, Dried.....	11,494 47	11,494 47			
	<u>\$60,013,922 60</u>	<u>\$73,358,929 34</u>	<u>\$1,069,778 08</u>	<u>\$14,414,784 82</u>	<u>13,345,006 74</u>

Less: Recoveries of trading losses—

Under limitation on subsidies undertakings and contracts	714,455 27 (i)
In respect of inventories held by the trade following increase in or removal of price ceiling.....	3,312,617 61 (i)
Remissions of customs duty and war exchange tax.....	927,039 19 (i)
Export surcharges and armed services refunds.....	122,537 87 (i)

5,076,649 94

NET LOSS ON COMMODITY TRADING.....\$ 8,268,356 80

(i) For details see below.

Recoveries of Trading Losses

Commodity	Under Limitation on Subsidies Undertakings and Contracts	In Respect of Inventories held by the Trade following Increase in or Removal of Price Ceiling	Remissions of Customs Duty and War Exchange Tax	Export Surcharges and Armed Services Refunds	Total
Antimony.....		12,872 77			12,872 77
Alcohol, Industrial.....	27,174 65				27,174 65
Bindertwine, Rope and Materials.....	1,015 65				1,015 65
Cocoa Beans.....	75,969 78	3,242,381 08		5,404 25	3,323,755 11
Coffee.....				34,748 09	34,748 09
Fruits, Dried.....				15,024 18	15,024 18
Jute.....	601 63				601 63
Oils and Fats.....	609,693 56	3,013 22	927,039 19	67,286 75	1,607,032 72
Spices.....		4,391 16		79 38	4,470 54
Tea.....				9 35	9 35
Tin.....		49,959 38		4 57	49,963 95
	<u>\$ 714,455 27</u>	<u>\$ 3,312,617 61</u>	<u>\$ 927,039 19</u>	<u>\$ 122,537 87</u>	<u>\$ 5,076,649 94</u>

SCHEDULE "E"

COMMODITY PRICES STABILIZATION CORPORATION LTD.—*Concluded*

Administrative Expenses for the Year Ended March 31, 1948

General		
Salaries	581,639	35
Printing and Stationery	1,439	28
Office Supplies and Expenses	7,617	19
Office Services—Light, Water, etc.	1,651	89
Postage	3,618	03
Telephone and Telegrams	10,344	27
Travelling and Living Expenses	29,973	91
Automobile Expenses	4,094	70
Premium on Fidelity Bond	1,152	00
Unemployment Insurance	1,754	49
Legal Expenses and Expert Witness Fees ..	1,274	47
Rentals—Offices	44,063	50
Bank Collection Charges	10,262	82
Miscellaneous General Expenses	152	70
		<hr/>
Office Equipment		699,038 60
Bulk Purchase Division		104 20
		<hr/>
		261,807 11
		<hr/>
Total		\$ 960,949 91
		<hr/>

CANADIAN SUGAR STABILIZATION CORPORATION LTD.

Balance Sheet as at August 31, 1947

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT 1934")

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and at Bank.....	811,598 23	Liabilities	
Investments in Securities of the Government of Canada, Market Value \$17,281,424., at cost (Schedule "A").....	16,497,006 25	Accounts Payable and Accrued Charges.....	854,159 76
Add: Amortization of bond discount (net).....	1,300 45	Provision for Claims, re raw sugar in producing areas: ..	243 69
		Transportation and storage..	239,485 84
		Price finalization.....	239,729 53
Add: Interest accrued.....	16,498,306 70		1,093,889 29
	86,802 50		
Accounts Receivable:		Capital	
Sugar refiners.....	1,773,998 12	Capital Stock:	
Commodity Prices Stabilization Corporation		Authorized: 1,000 shares of no par value	
Limited, disbursements in connection with the importation of blackstrap molasses.....	512,030 08	Issued: 75 shares, fully paid	75 00
Sundry.....	2,288 71	Price Stabilization Contingency Reserve,	
		Balance as at March 14, 1947 ..	19,337,930 71
		Add: Net profit for the period (Schedule "B").....	654,210 80
			19,992,141 51
Inventory of Raw Sugar, valued at cost with the exception of \$621,294.93 which is included at 95% of the contract price pending weighing and polarization.....	2,288,316 91		19,992,216 51
			\$21,086,105 80

I have examined the accounts of the Canadian Sugar Stabilization Corporation Ltd. for the period March 14 to August 31, 1947, and have obtained all the information and explanations I have required.

Subject to the fact that it is not practicable to forecast what sum, if any, should be reserved to meet the eventuality provided for by the Price Stabilization Contingency Reserve, I certify that, in my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at August 31, 1947, according to the best of my information and the explanations given to me, and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

NOTE:
By direction of Order in Council, P.C. 328, January 28, 1947, the Corporation assumed the assets, liabilities and other obligations of the Sugar Administrator who ceased business as from March 13, 1947.

Approved,
T. A. CLIMO,
Director.

D. CROWLEY,
Director.

SCHEDULE "A"

CANADIAN SUGAR STABILIZATION CORPORATION LTD.—*Concluded*

Investment in Securities of the Government of Canada as at August 31, 1947

Date of Maturity	Rate of Interest	Par Value	Cost
January 1, 1956/59	3	6,890,000 00	6,890,000 00
June 1, 1957/60	3	5,238,000 00	5,232,996 25
February 1, 1959/62	3	4,162,000 00	4,160,743 75
October 1, 1959/63	3	213,000 00	213,266 25
		<u>\$16,503,000 00</u>	<u>\$ 16,497,006 25</u>

SCHEDULE "B"

Operating Statement for the period March 14, 1947 to August 31, 1947

Sales		31,374,046 64
<i>Deduct:</i> Cost of Sales—		
Purchases	27,310,163 82	
Freight	2,638,216 42	
Marine insurance	62,721 48	
Beet sugar subsidy	854,352 57	
Special excise tax of 3% on sugar imported under the General Tariff	109,696 49	
		<u>30,975,150 78</u>
Trading Profit		398,895 86
<i>Add:</i>		
Gain on sale of investments	97,500 00	
Investment interest	254,332 81	
Bank interest	279 51	
		<u>352,112 32</u>
		751,008 18
<i>Deduct:</i>		
Administrative expenses—		
Organization expense	140 72	
Travelling	4,013 57	
Salaries	76,785 16	
Unemployment insurance	425 17	
Sundries	78 89	
Printing	242 56	
Office supplies	1,729 73	
Postage and excise	3,301 18	
Telegrams	691 34	
Telephone	1,716 56	
Fidelity insurance	1,500 00	
Office rent	6,022 50	
Light	150 00	
		<u>96,797 38</u>
Net Profit		<u>\$ 654,210 80</u>

Appendix 7

NATIONAL BATTLEFIELDS COMMISSION

Ottawa, July 26, 1948.

The Chairman and Members,
National Battlefields Commission,
Battlefields Park,
Quebec, P.Q.

Dear Sirs,

An audit has been made of the receipts and disbursements of the National Battlefields Commission for the fiscal year ended March 31, 1948, in accordance with the provisions of Section 14 of the National Battlefields at Quebec Act of 1908. Copies of the financial statements of the Commission are appended hereto as follows:

Statement of Receipts and Disbursements for the fiscal year ended March 31, 1948	Schedule "A"
Statement of Cash Balances and Investments in Securities, etc., as at March 31, 1948	" "B"
Comparison of Expenditures for the fiscal year ended March 31, 1948 with estimates approved by the Governor in Council	" "C"
Statement of Assets and Liabilities as at March 31, 1948	" "D"
Statement of Revenues and Expenditures for the fiscal year ended March 31, 1948	" "E"

Subject to the following comments, it is my opinion that the Statement of Receipts and Disbursements, Schedule "A", is properly drawn up so as to exhibit a true and correct view of the receipts and disbursements of the Commission for the year ended March 31, 1948.

Section 11 of the Act requires that the Commission submit estimates of its proposed expenditures to the Minister of Finance for the approval of the Governor in Council. Proposed expenditures for the year were approved by Order in Council P.C. 65/2140 of May 30, 1947. The actual expenditures for the year, collectively, were \$727.49 less than the total authorized by Order in Council. Charges to various sub-headings of the estimates exceeded specific authorization in six instances, (Schedule "C").

Statement of Assets and Liabilities (Schedule "D") and Statement of Revenue and Expenditure (Schedule "E") have been submitted by the Commission. Attention is directed to Fixed Assets, Schedule "D", Land at Cost, \$511,665.43. This sum does not include expenditures for legal costs, plans, surveys, and interest on purchase price. Consideration should be given to this item in order that the real cost of the land be reflected in the accounts of the Commission.

Depreciation has not been provided for park equipment such as lamp standards, benches, etc.

Yours faithfully,

WATSON SELLAR,
Auditor General.

NATIONAL BATTLEFIELDS COMMISSION—Continued

SCHEDULE "A"

Receipts and Disbursements for the Year ended March 31, 1948

RECEIPTS		DISBURSEMENTS	
Balances, April 1, 1947		Maintenance Account—	
Maintenance Account.....	1,566 51	Salaries and wages.....	47,354 52
Administration Account.....	104 57	Park lighting.....	3,785 42
Land Account.....	14,959 39	Snow removal.....	1,098 46
		Part payment loan office building.....	2,230 00
		Workmen's compensation.....	716 38
General Account—		Unemployment insurance.....	488 67
Statutory Grant.....	75,000 00	General expenses.....	2,256 33
Government Appropriation, Vote 912.....	20,000 00	Insurance.....	1,552 42
Sundry Revenue.....	561 44	Material and supplies.....	2,248 79
		Automotive supplies.....	1,299 00
Land Account—		Machinery supplies.....	35 65
Part payment loan office building.....	2,250 00	Park supplies.....	1,277 42
Interest on bank balance.....	125 80	Nursery stock and fertilizer.....	2,046 25
Interest on investment.....	150 00		66,409 51
		Capital—Purchases—	
		Automotive equipment.....	252 50
		Machines and tools.....	385 40
		Office furniture and fixtures.....	97 50
			735 40
		Special—	
		Treatment of trees, shrubs, etc.....	9,000 00
		Flood lights.....	5,700 00
		Lavatories.....	1,712 28
		General plan.....	600 00
			17,012 28
		Administration—	
		Salaries.....	7,500 00
		Office supplies and expenses.....	1,394 24
		Legal and professional services.....	31 36
		General expenses.....	372 00
			9,297 60
		Land Account.....	nil
		Balance, March 31, 1948	
		General Account.....	3,777 73
		Land Account.....	17,485 19
			21,262 92
			\$ 114,717 71

Certified correct

LUCIEN PACAUD,
Secretary.

Approved.

L. J. ADJUTOR AMYOT,
Chairman.

NATIONAL BATTLEFIELDS COMMISSION—Continued

Statement of Cash Balances and Investments in Securities, etc., as at March 31, 1948

	General Account	Land Account	Total
Cash			
At Bank of Montreal, Quebec	3,777 73	12,485 19	16,262 92
Investments			
3% Dominion of Canada Bonds due January 1, 1949		5,000 00	5,000 00
	<u>\$ 3,777 73</u>	<u>\$ 17,485 19</u>	<u>\$ 21,262 92</u>

SCHEDULE "C"

Comparison of Estimates, approved by Governor in Council, with Actual Expenditures
(P.C. 65/2140, May 30, 1947)

	Estimates	Expenditures	Underexpended Overexpended*
ADMINISTRATION			
Salaries	7,500 00	7,500 00	
Office supplies and expenses	1,200 00	1,394 24	194 24*
Legal and professional services	400 00	31 36	368 64
General expenses	355 00	372 00	17 00*
	<u>9,455 00</u>	<u>9,297 60</u>	<u>157 40</u>
MAINTENANCE			
Salaries and wages	48,000 00	47,354 52	645 48
Materials and supplies	3,890 00	3,526 21	363 79
Supplies—equipment	2,000 00	1,334 65	665 35
Nursery stock and fertilizers	1,600 00	2,046 25	446 25*
Park lighting	3,800 00	3,785 42	14 58
Insurance	1,400 00	2,041 09	641 09*
Workmen's compensation	725 00	716 58	8 42
Snow removal	1,300 00	1,098 46	201 54
General supplies—expenses	2,100 00	2,256 33	156 33*
Rental	2,250 00	2,250 00	
	<u>67,065 00</u>	<u>66,409 51</u>	<u>655 49</u>
CAPITAL			
Purchase of equipment or other fixed assets	650 00	735 40	85 40*
	<u>650 00</u>	<u>735 40</u>	<u>85 40*</u>
	<u>\$ 77,170 00</u>	<u>\$ 76,442 51</u>	<u>\$ 727 49</u>

NATIONAL BATTLEFIELDS COMMISSION—*Concluded*

Statement of Revenues and Expenditures for the fiscal year ended March 31, 1948

REVENUES

Statutory grant	75,000 00	
Government appropriation (Vote 912)	17,012 28	
Interest on bank balance	125 80	
Interest on investment	150 00	
Part payment loan office building	2,250 00	
Sundry revenue	561 44	
	<hr/>	95,099 52

EXPENDITURES

Administration		
Salaries	7,500 00	
Office supplies and expenses	1,394 24	
Legal and professional services	31 36	
General expenses	372 00	
	<hr/>	9,297 60
Maintenance		
Salaries and wages	47,354 52	
Materials and supplies	2,310 05	
Park supplies	824 65	
Automotive equipment	1,360 11	
Machinery and tools	268 23	
Nursery stock and fertilizer	1,966 61	
Park lighting	3,785 42	
Unemployment insurance	488 67	
Insurance	1,080 86	
Workmen's compensation	716 58	
Snow removal	1,098 46	
Rental	2,250 00	
General expenses	2,256 33	
	<hr/>	65,760 49
Special		
Treatment of trees, shrubs, etc.	9,000 00	
Installation of flood lights	5,700 00	
Lavatories	1,712 28	
General plan	600 00	
	<hr/>	17,012 28
Depreciation		
Buildings	1,255 44	
Machinery and tools	1,291 54	
Automotive equipment	1,005 50	
Office furniture and fixtures	246 04	
	<hr/>	3,798 52
	<hr/>	95,868 89
Excess of Expenditures over Revenues		\$ 769 37

1947-48
PUBLIC ACCOUNTS

PART II

G

DEPARTMENT OF FISHERIES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF FISHERIES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—

Ordinary	4,097,163 01
Special	149,288 62
Demobilization and Reconversion	68,514 38

4,314,966 01

Revenues—

Ordinary	1,012,694 08
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Net Charge	\$3,302,271 93
------------------	----------------

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[3] Loans and Advances—			
(d) To Provincial and Municipal Governments.....	1,692 93	1,474 99	217 94
(e) To United Kingdom and other Governments	209,865 30	118,760 86	91,104 44
	<u>\$ 211,558 23</u>	<u>\$ 120,235 85</u>	<u>\$ 91,322 38</u>
LIABILITIES			
[10] Floating Debt—			
(d) Outstanding Cheques and Warrants	265 01	7 92	277 09
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	105,447 46	93,803 40	11,644 06
[14] Sundry Suspense Accounts.....	2,461 03	318 52	2,779 55
	<u>\$ 108,173 50</u>	<u>\$ 93,492 80</u>	<u>\$ 14,680 70</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page G—16 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licences and Permits	62,401 01	57,148 70
B Proceeds from Sales	900,216 13	879,674 11
C Services and Service Fees	14,615 78	15,464 42
D Refunds of Expenditure	5,663 55	7,222 16
E Miscellaneous	29,797 61	12,990 84
Total Ordinary	1,012,694 08	972,500 23
Special Receipts—		
F Miscellaneous War, Demobilization and Reconversion Revenues		660 06
Grand Total	<u>\$1,012,694 08</u>	<u>\$ 973,160 29</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:		
Fishing Licences	47,131 75	
Modus Vivendi Licences	325 00	
Oyster Leases	3,915 34	
Trawler Licences	10,666 67	
Rentals	362 25	
		62,401 01

Fishing licences were issued ranging from 25 cents for lobster fishing to \$75 for lobster pound licences. The proceeds by provinces or districts were: Nova Scotia, \$9,676.25; Prince Edward Island, \$1,550; New Brunswick, \$10,271.50; Ontario, \$1; British Columbia, \$23,306; Yukon Territory, \$672; Northwest Territories, \$1,655.

"Modus Vivendi" licences were issued to United States fishing vessels at a charge of \$1 per licence.

Oyster leases were issued in the provinces of Nova Scotia, Prince Edward Island and New Brunswick, the proceeds therefrom being \$490.87, \$2,292.01, and \$1,132.46 respectively.

Trawler licences at a fee of \$500 each for 1947-48 or portions thereof were issued to the following: Atlantic Trawlers Ltd., Halifax, N.S., \$500; Crouse Fisheries Ltd., Halifax, N.S., \$500; Demone Trawler Co. Ltd., Halifax, N.S., \$500; Halifax Fisheries Ltd., Halifax, N.S., \$1,000; W. B. Moriarty Co. Ltd., Halifax, N.S., \$500; National Sea Products, Halifax, N.S., \$1,166.67; Albert M. Smith, Halifax, N.S., \$500. The following trawler licences were issued for 1948-49: Crouse Fisheries Ltd., Halifax, N.S., \$500; Halifax Fisheries Ltd., Halifax, N.S., \$1,000; W. B. Moriarty Co. Ltd., Halifax, N.S., \$500; National Sea Products, Halifax, N.S., \$4,000.

B Proceeds from Sales:

Sealskins	893,362 70	
Fish	602 20	
Oysters	2,675 50	
Sundries	3,575 73	
		900,216 13

Under the terms of a provisional fur seal agreement between Canada and the United States, as approved by P.C. 4112 of May 30, 1944, Canada receives 20 per cent of the total number of sealskins taken annually upon the Pribilof Islands, which are territories of the United States of America. This agreement replaced the Pelagic Sealing Treaty of 1911. During the fiscal year 1947-48, Canada's proceeds from the sale of sealskins taken in the Pribilof Island rookeries were: balance of share of proceeds from sales in St. Louis, Mo., of 3,683 skins by the United States Government, \$66,450.31; sale of 17,103 skins taken in kind by Canada and marketed in Montreal, \$826,912.39. The cost of dressing and dyeing, freight, customs and excise duties, warehouse expenses, etc., amounting to \$469,985.76, was charged to Votes 87 and 740.

The amount of \$2,675.50 represents sales from the Department's experimental areas in Prince Edward Island of: (a) marketable oysters; and (b) small oysters for stocking areas in outlying districts.

C	Services and Service Fees:			
	Canned Salmon Inspection Fees	7,666	16	
	Canned Herring Inspection Fees	6,524	85	
	Canned Pilchard Inspection Fees	6	61	
	Rental of Equipment	8	16	
	Miscellaneous Services	410	00	
				14,615 78
	Fees were collected for the inspection of canned salmon, herring and pilchard packed in British Columbia, at the rate of one-half cent per case of forty-eight one-pound cans, or the equivalent thereof.			
D	Refunds of Previous Years' Expenditures.....			5,663 55
E	Miscellaneous			
	Fines and Forfeitures	24,784	88	
	Sundries	5,012	73	
				29,797 61
	Fines imposed and proceeds from confiscations under the following Acts:—			
	Fisheries Act: Nova Scotia, \$758, Prince Edward Island, \$1,719.70, New Brunswick, \$3,021.49, British Columbia, \$18,656.52, Manitoba, \$45; North Pacific Halibut Convention Act: British Columbia, \$584.17.			
	Sundries: \$5,000 was received from the Government of the Province of British Columbia in full settlement for damage occasioned by a Provincial Forestry boat to the Fisheries Patrol Boat <i>Merrysea II</i> at Campbell River Wharf, May, 1947 (P.C. 3439, August 26, 1947).			
	Total Ordinary			1,012,694 08

Certified correct.

STEWART BATES,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
G-5	Stat.	Minister of Fisheries—Salary and Motor Car Allowance.....	11,289 25	11,289 25	12,000 00
G-5	75 } 733 }	Departmental Administration.....	232,087 00	197,856 29	158,526 43
G-6	76 } 734 }	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services.....	2,011,500 00	1,812,802 93	1,595,636 72
G-7	77	Building Fishways and Clearing Rivers.....	25,000 00	8,335 29	4,630 50
G-7	78 } 735 }	Educational Extension Service, including grant of \$3,000 to Lunenburg Fisheries Exhibition.	58,780 00	30,414 06	24,572 37
G-8	79 } 736 }	Fish Culture.....	334,000 00	277,944 16	221,579 73
G-9	80	Oyster Culture.....	37,580 00	33,572 40	24,308 55
G-9	81 } 737 }	Fisheries Research Board of Canada—Operation and Maintenance.....	809,000 00	788,636 81	664,362 99
G-10	82 } 738 }	*Construction and Improvements.....	132,000 00	33,350 07	52,965 77
G-10	83	*To provide for Canadian Share of expenses of the International Fisheries Commission—Halibut	30,000 00	28,517 16	25,775 10
G-11	84 } 739 }	To provide for Canadian Share of expenses of the International Pacific Salmon Fisheries Commission.....	99,500 00	91,341 15	39,043 24
G-11	85	*To provide for Canadian Share of expenses of the International Pacific Salmon Fisheries Commission—Hell's Gate Canyon.....	300,000 00	126,914 93	169,480 99
G-12	86	Grant to the United Maritime Fishermen's Association.....	3,000 00	3,000 00	3,000 00
G-12	87 } 740 }	*To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins.....	470,000 00	469,985 76	419,885 34
G-12	88	To provide for the destruction of Harbour Seals.	30,000 00	22,820 00	21,960 00
G-12	Stat.	Fishing Bounty (Deep Sea Fisheries Act, c. 74, R.S.).....	159,992 75	159,992 75	159,992 85
		SUPERANNUATION AND RETIREMENT BENEFITS			
G-13	Stat.	Gratuities to families of deceased employees...	390 00	390 00	994 00
		Total Ordinary.....	4,744,119 00	4,097,163 01	3,598,714 58

DEPARTMENT OF FISHERIES

G-5

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
SPECIAL					
G-13	89 }	To provide for the extension of educational work in co-operative producing and selling among fishermen.....	71,000 00	65,539 16	54,880 23
G-14	90	To provide for the administrative expenses of the Fisheries Prices Support Act, 1944.....	60,000 00	34,336 54	
G-14	91	To provide for assistance in the construction of vessels of the dragger and/or long liner type, subject to such terms and conditions as may be approved by the Governor in Council....	200,000 00	40,504 20	
G-14	742	To provide for the construction of a vessel of particular design for experimental fishing for herring and mackerel.....	16,000 00	8,908 72	42,659 36
G-14	743	To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council....	50,000 00		
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			3,764 36
		Total Special.....	397,000 00	149,288 62	101,303 95
DEMOBILIZATION AND RECONVERSION					
G-15	508	Salt Fish Export Regulations—Administration.	21,000 00	11,258 54	16,229 53
G-15	509	To provide for expenses in connection with the Administration of the Canned Fish Regulations.....	12,000 00		9,018 09
G-15	913	To provide for assistance in the construction of vessels of the Dragger type and the conversion of fishing schooners to Draggers—To complete agreements.....	50,000 00		
		Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Dept. of Finance)....	7,255 84	57,255 84	87,815 96
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			26,072 30
		Total Demobilization and Reconver- sion.....	90,255 84	68,514 38	139,135 88
		Grand Total.....	\$ 5,231,374 84	\$ 4,314,966 01	\$ 3,839,154 41

*Complete title is shown in the following details.

Salary of Minister, Salaries Act, c. 24, 1944.....	\$ 9,407 68
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 1,881 57

The above amounts were paid as follows: Hon. H. F. G. Bridges, for the period April 1 to August 10, 1947, \$4,322.58; Hon. M. F. Gregg, for the period September 2, 1947 to January 18, 1948, \$4,547.32; Hon. J. A. MacKinnon, for the period January 19, 1948 to March 31, 1948, \$2,419.35.

Hon. M. F. Gregg received travelling expenses of \$900, which were charged to Vote 75.

Vote 75 (and Vote 733, Further Supplementary Estimates)		Departmental Administration		
		Estimates	Allotments	Expenditures
	Salaries	203,935 00	202,935 00	173,466 23
	Other Pay-list Items	1,630 00	1,630 00	426 93
	Printing and Stationery	6,000 00	7,000 00	6,359 51
	Travelling Expenses	10,000 00	10,000 00	7,702 17
A	Sundries	10,522 00	10,522 00	9,901 40
		\$ 232,087 00	\$ 232,087 00	\$ 197,856 29

As at March 31, 1948, there were 95 salaried employees being paid from this vote, of whom 38 were permanent and 57 temporary.

A The expenditure for postage, telegrams and telephones amounted to \$8,227.24.

Vote 76 (and Vote 734, Further Supplementary Estimates) Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services

	Estimates	Allotments	Expenditures
Salaries and Wages	1,228,268 00	1,180,268 00	1,090,847 33
Other Pay-list Items	5,633 00	5,633 00	3,393 54
Allowances (Board for Crews)	36,700 00	40,950 00	40,282 68
Printing and Stationery	16,400 00	20,000 00	19,105 82
Travelling Expenses	247,846 00	247,846 00	213,034 89
Supplies, etc., Patrol and Protection Boats	352,998 00	321,748 00	286,272 86
Repairs to Patrol and Protection Boats	40,550 00	78,550 00	78,502 27
Publicity and Advertising	35,000 00	35,000 00	
Miscellaneous	48,105 00	81,505 00	81,363 54
	<u>\$2,011,500 00</u>	<u>\$2,011,500 00</u>	<u>\$1,812,802 93</u>

As at March 31, 1948, there were 317 salaried employees being paid from this vote, of whom 131 were permanent and 186 temporary.

The wages paid to Fishery Guardians in each unit, with the total travelling expenses in parentheses, were as follows:

Nova Scotia

Inverness-Victoria	\$ 16,276 00	(\$ 879 26)
Richmond-Cape Breton	4,653 21	
Cumberland-Colchester-Hants	8,990 25	(960 97)
Pictou-Antigonish-Guysborough	7,097 61	(589 72)
Halifax	2,813 31	(223 00)
Lunenburg-Queens	14,520 52	(1,073 43)
Shelburne-Yarmouth	4,918 38	(788 65)
Digby-Annapolis-Kings	3,692 20	

Prince Edward Island

Prince	9,360 60	(1,033 99)
Queens	3,348 13	(1,614 50)
Kings		(59 37)

New Brunswick

Restigouche-Gloucester	6,176 56	(1,174 76)
Northumberland	18,606 62	(1,146 44)
Kent-Albert-Westmoreland	10,315 50	(1,042 54)
Saint John-Charlotte	5,031 40	(268 53)
Kings-Queens-Sunbury-York-Carleton-Victoria-Madawaska	20,040 70	(654 50)

Central Fisheries Division	5,871 80	(6,622 73)
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British Columbia

District No. 1	6,643 53	(4,344 60)
District No. 2	11,280 16	(2,636 62)
District No. 3	6,147 02	(2,154 79)

A contract amounting to \$6,071 was awarded to the West Coast Salvage and Contracting Co. Ltd., Vancouver, B.C., for repairs and renewals to machinery and equipment on C.G.S. *Laurier*. The work was completed and payment in full made during the current year.

A contract amounting to \$10,278 was also awarded to the above company for repairs and renewals to the Fisheries Protection vessel *Howay*. The work was completed and payment in full made during the current year.

A summary of the expenditures under this vote follows:

Eastern Division:

Fishery Officers and Guardians: Nova Scotia, \$295,456.99; Prince Edward Island, \$68,597.69; New Brunswick, \$230,226.89; Quebec, \$1,034.14; general account, \$51,665.58	646,981 29
Canned Fish Inspection Laboratory—East Coast	74,535 48
Fish Curing Inspection Service	11,574 84
Fisheries Patrol Service: boats with operating expenses over \$2,000: <i>Andrew Halkett</i> , \$7,483.60; <i>Capelin</i> , \$9,677.32; <i>Capital</i> , \$3,419.59; <i>Elizat</i> , \$2,019.02; <i>Fandly Rover</i> , \$13,317.57; <i>Gannett Rock II</i> , \$5,961.81; <i>Gilbert</i> , \$6,659.83; <i>Gulf Racer</i> , \$4,651.69; <i>Gulf Raider</i> , \$5,214.94; <i>Gulf Scout</i> , \$2,738.90; <i>Jessie Edna</i> , \$4,482.23; <i>Lobster Patrol Boat</i> , \$4,613.19; <i>Roxbury</i> , \$2,518.71; <i>Straits Rover</i> , \$3,281.57; <i>Vemung</i> , \$8,462.35; boats under \$2,000 (8) \$10,119.07; general account, \$544.67	95,166 06
Fisheries Protection Service: <i>Cygnus</i>	105,369 00
Central Fisheries Division	26,729 24

Western Division:

Fishery Officers and Guardians: British Columbia, \$211,481.90; general account, \$41,919.73	253,401 63
Fisheries Patrol Service: <i>Arrow Post</i> , \$11,570.27; <i>Atlin Post</i> , \$16,820.90; <i>Audrey</i> , \$2,181.18; <i>Babine Post</i> , \$12,068.92; <i>Beldis</i> , \$5,607.18; <i>Black Raven No. 2</i> , \$6,926.56; <i>Bonila Rock II</i> , \$4,096.87; <i>Chilco Post</i> , \$15,381.43; <i>Clupea</i> , \$9,092.95; <i>Col. Robinson</i> , \$22,593.11; <i>Comox Post</i> , \$7,267.45; <i>Egret Plume No. 2</i> , \$6,965.34; <i>Elida</i> , \$2,787.95; <i>Eman</i> , \$2,877.50; <i>Ern</i> , \$2,153.86; <i>F.D. 101</i> , \$7,481.34; <i>F.D. 102</i> , \$5,462.62; <i>F.D. 201</i> , \$2,571.07; <i>F.D. 202</i> , \$2,731.05; <i>Hermod</i> , \$2,187.80; <i>Ila</i> , \$4,391.97; <i>Imperator</i> , \$5,478.91; <i>Iral</i> , \$2,272.06; <i>Leonard Island</i> , \$2,269.70; <i>Linnea</i> , \$3,592.46; <i>Nichola Post</i> , \$19,019.27; <i>Onerka No. 2</i> , \$5,017.51; <i>Pearl</i> , \$2,613.92; <i>Perseus</i> , \$2,146.44; <i>Pursepa</i> , \$6,693.96; <i>Selene</i> , \$2,188.87; <i>Sonia E</i> , \$2,705.33; <i>Sooks</i> , \$13,513.06; <i>Stuart Post</i> , \$10,154.36; <i>Swan Tail</i> , \$7,714.02; <i>Tedmac</i> , \$5,123.58; <i>Venning</i> , \$6,436.92; <i>Western Hope</i> , \$2,630.82; boats under \$2,000 (84), \$74,958.22; Digby Island Station, \$5,971.20; New Westminster Station, \$24,196.83; Air Patrol, \$8,414.99; general account, \$16,886.50	383,216 25
Fisheries Protection Service: <i>Howay</i> , \$72,604.22; <i>Kitimat</i> , \$36,204.07; <i>Laurier</i> , \$73,340.33; <i>Nitinat</i> , \$14,542.04	196,690 66
Canned Fish Inspection Laboratory—West Coast	19,108 88
General Accounts: Yukon Territory, \$24.91; Northwest Territories, \$4.69	29 60
	<u>\$1,812,802 93</u>

The following is a comparative statement of expenditures by activities:

	1947-48	1946-47
East—Administration	733,091 61	527,265 43
East—Patrol Service	95,166 06	85,713 54
East—Protection Service	105,369 00	107,551 08
Central Fisheries Administration	26,729 24	19,211 18
West—Administration	272,540 11	221,220 39
West—Patrol Service	383,216 25	343,415 13
West—Protection Service	196,690 66	291,259 97
	<u>\$1,812,802 93</u>	<u>\$1,595,636 72</u>

Vote 77 Building Fishways and Clearing Rivers

	Estimates	Allotments	Expenditures
Wages	13,200 00	13,200 00	1,362 00
Other Pay-list Items	150 00	150 00	
Travelling Expenses	2,000 00	2,000 00	1,398 74
Sundries	9,650 00	9,650 00	5,574 55
	<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 8,335 29</u>

The expenditures by provinces were as follows: Nova Scotia, \$2,820.31; New Brunswick, \$640; Maritimes—General, \$3,311.59; British Columbia, \$1,563.39.

Vote 78 (and Vote 735, Further Supplementary Estimates) Educational Extension Service, including grant of \$3,000 to Lunenburg Fisheries Exhibition

	Estimates	Allotments	Expenditures
Salaries and Wages	13,000 00	13,000 00	6,315 00
Other Pay-list Items	30 00	30 00	
Printing and Stationery	9,000 00	9,000 00	5,366 57
Travelling Expenses	5,960 00	5,960 00	3,797 75
Supplies and Materials	10,310 00	10,310 00	2,264 99
Grant to Lunenburg Fisheries Exhibition	3,000 00	3,000 00	3,000 00
A Sundries	17,480 00	17,480 00	9,669 75
	<u>\$ 58,780 00</u>	<u>\$ 58,780 00</u>	<u>\$ 30,414 06</u>

As at March 31, 1948, there were 2 permanent salaried employees being paid from this vote.

A Includes cost of advertising for publicity purposes, \$8,602.53.

Vote 79 (and Vote 736, Further Supplementary Estimates) Fish Culture

	Estimates	Allotments	Expenditures
Salaries and Wages.....	151,074 00	151,074 00	139,180 42
Other Pay-list Items	200 00	250 00	225 74
Allowances in lieu of dwelling	515 00	515 00	373 61
Printing and Stationery	1,000 00	1,000 00	840 69
Travelling Expenses	11,500 00	11,500 00	9,313 13
Supplies	71,130 00	71,130 00	59,136 45
A Repairs	30,200 00	37,000 00	35,904 37
Construction	53,400 00		
B Margaree—Garage, cold storage, warehouse, etc.....		11,000 00	9,735 00
C Grand Falls—Garage, cold storage and workshop.....		9,000 00	6,653 67
D Florenceville—Garage, workshop and cement floor.....		5,400 00	3,653 67
E Haley's Brook—Rearing ponds.....		21,150 00	3,550 44
Total Construction	53,400 00	46,550 00	23,592 78
Miscellaneous	14,981 00	14,981 00	9,376 97
	<u>\$ 334,000 00</u>	<u>\$ 334,000 00</u>	<u>\$ 277,944 16</u>

As at March 31, 1948, there were 40 salaried employees being paid from this vote, of whom 36 were permanent and 4 temporary.

A A contract amounting to \$5,368.50 was awarded to R. K. Steeves, Wellington Station, N.S., for the construction of a garage and workroom at Grand Lake Rearing Ponds, N.S. The work was completed and payment in full was made during the current year.

B A contract amounting to \$9,735 was awarded to Campbell and McIsaac, Inverness, N.S. for the construction of a building consisting of cold storage, work rooms and garage at Margaree Fish Hatchery. The work was completed and payment in full was made during the current year.

C A contract amounting to \$8,000 was awarded to the Madawaska Construction Co., Ltd., Edmundston, N.B., for the construction of cold storage, garage and ice house at Grand Falls Fish Hatchery. Payments amounting to \$6,653.67 were made during the current year.

D A contract amounting to \$4,200 was awarded to the Madawaska Construction Co., Ltd., Edmundston, N.B., for the construction of a cold storage and work room at Florenceville Hatchery. Payments amounting to \$3,653.67 were made during the current year.

E Construction at Haley's Brook rearing ponds was done by day labour.

A distribution of expenditures by hatcheries, etc., follows:

Nova Scotia: Antigonish, \$16,901.27; Bedford, \$10,332.22; Cobequid, \$10,504.49; Coldbrook Ponds, \$3,614.63; Grand Lake Ponds, \$11,926.39; Kejimikujik Ponds, \$6,399.77; Lindloff, \$10,467.24; Margaree, \$24,013.27; Margaree Ponds, \$3,340.45; Mersey River Pond No. 3, \$8,104.86; Middleton, \$9,984.50; Nietaux Pond and Rearing Station, \$416.43; River Philip Pond, \$8,633.24; Sackville Pond, \$272.28; Yarmouth, \$9,789.59; general, \$923.61	135,624 24
Prince Edward Island: Cardigan Pond, \$4,310.83; Kelly's Pond, \$4,998.05; Morrell Pond, \$581.83; general, \$62.33.	9,953 04
New Brunswick: Charlo, \$12,796.41; Florenceville, \$18,569.46; Grand Falls, \$17,033.52; Miramichi, \$9,008.48; Miramichi Ponds, \$1,888.87; New Mills Pond, \$4,328.91; Saint John, \$21,385.47; general, \$3,785.44	88,796 56
Maritime Provinces: supervisors, engineers and staff, \$18,916.74; general, \$9,956.95	28,873 69
General: administration	14,696 63
	<u>\$ 277,944 16</u>

The following is a comparative statement of expenditures by activities:

	1947-48	1946-47
Administration	14,696 63	14,828 00
Operation and Maintenance.....	239,654 75	195,705 34
Construction	23,592 78	11,046 39
	<u>\$ 277,944 16</u>	<u>\$ 221,579 73</u>

Vote 80 Oyster Culture

	Estimates	Allotments	Expenditures
Salaries and Wages	28,340 00	23,840 00	22,702 09
Other Pay-list Items	140 00	140 00	102 66
Travelling Expenses	5,000 00	6,000 00	4,611 69
Sundries	4,100 00	7,600 00	6,155 96
	<u>\$ 37,580 00</u>	<u>\$ 37,580 00</u>	<u>\$ 33,572 40</u>

As at March 31, 1948, there were 6 salaried employees being paid from this vote, of whom 3 were permanent and 3 temporary.

Vote 81 (and Vote 737, Further Supplementary Estimates) Fisheries Research Board of Canada—
Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	500,060 00	500,060 00	483,673 85
Other Pay-list Items	2,374 00	2,374 00	1,990 24
Printing and Stationery	12,175 00	16,175 00	15,812 04
Travelling Expenses	73,090 00	69,090 00	65,898 08
A Sundries	221,301 00	221,301 00	221,262 60
	<u>\$ 809,000 00</u>	<u>\$ 809,000 00</u>	<u>\$ 788,636 81</u>

The Fisheries Research Board of Canada, replacing the Marine Biological Board of Canada, was established by the Fisheries Research Board Act, c. 31, 1937, to have charge of all Dominion fishery research stations in Canada and to have the conduct and control of investigations of practical and economic problems connected with marine and fresh water fisheries, flora and fauna, and such other work as may be assigned to it by the Minister.

The Board consists of fifteen members as follows: two from the Department, two representing the fishing industry on the Atlantic Coast, two representing the fishing industry on the Pacific Coast and nine scientists selected from a list including nominations which may be made by any Canadian university having on its staff scientists engaged in research work in any way bearing upon fishery problems.

Section 11 of the Act provides that the Board may expend such sums as are necessary for its work from moneys appropriated by Parliament for the work of the Board or from funds received through bequests, donations or the sale of natural history specimens, etc. Such funds credited to this vote during 1947-48 totalled \$8,140.63 and comprised the following: sales of publications, \$4,294.96; rent of properties, \$2,725.99; miscellaneous, \$1,119.68.

As at March 31, 1948 there were 183 salaried employees being paid from this vote, of whom 1 was permanent and 182 temporary.

As provided for in section 9 of the Act, the Chairman, A. F. Cameron, was paid an honorarium of \$736.52 for the period April 1 to September 25, 1947; G. B. Reed received \$500 for the period December 1, 1947 to March 31, 1948; and J. R. Dymond, Vice-Chairman, \$333.33 for the period December 1, 1947 to March 31, 1948.

A A distribution of expenditures under this primary follows: professional and other services, \$8,563.67; materials and supplies, \$89,465.43; freight, express, etc., \$8,019.03; acquisition of equipment, \$52,477.81; maintenance of equipment, \$15,228.02; purchase of buildings and structures, \$1,731.95; repairs to property, \$8,944.55; communication services, \$7,906.04; rentals, \$1,926.80; light, power, and water, \$7,320.44; miscellaneous, \$19,678.86.

A contract amounting to \$12,568 was awarded to the Linde Canadian Refrigeration Co., Ltd. to supply and install refrigeration equipment at Grand River Experimental Station. The work was completed and payment in full made during the current year.

The University of Toronto Press received \$3,214.20.

A comparative statement of expenditures follows:

Establishment	1947-48	1946-47
Atlantic Biological Station (St. Andrews, N.B.)	203,780 60	184,523 54
Pacific Biological Station (Nanaimo, B.C.)	233,983 52	201,885 20
Atlantic Experimental Station (Halifax, N.S.)	98,836 85	79,812 09
Gaspé Experimental Station (Grande Rivière, Que.)	71,400 51	44,071 29
Pacific Experimental Station (Vancouver, B.C.)	86,264 79	76,970 41
Toronto Office	12,145 45	11,024 45
Central Fisheries Research Station (Winnipeg, Man.)	24,441 68	17,060 40
Northwest Territories Investigation	10,964 84	18,592 59
Atlantic Herring Investigation	12,000 00	12,000 00
Eastern Arctic	12,806 00	
La Have River Management Project	1,575 25	
General	28,577 95	29,932 99
Gross Expenditures	796,777 44	675,872 96
Less: Amounts received from other sources and credited to—		
Pacific Biological Station	8,140 63	7,657 06
General		3,852 91
	8,140 63	11,509 97
Net Expenditures	\$ 788,636 81	\$ 664,362 99

Vote 82 (and Vote 738, Further Supplementary Estimates) Fisheries Research Board of Canada—Construction and Improvements and to authorize commitments against future years in the amount of \$75,000

	Estimates	Allotments	Expenditures
A Gaspé Station—Residence		12,000 00	11,987 00
B Gaspé Station—Construction and completion of sea wall		21,578 50	21,217 41
C Nanaimo—Construction of new main building		98,421 50	145 66
	\$ 132,000 00	\$ 132,000 00	\$ 33,350 07

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board for the individual construction projects.

- A A contract amounting to \$11,987 was awarded to James S. Watt for the construction of a residence for the Director of the Experimental Station, Grande Rivière, Que. The work was completed and payment in full made during the current year.
- B Payment of \$21,217.41 was made to James S. Watt in final settlement of a contract amounting to \$36,686.31 for the construction of a sea wall at Gaspé Experimental Station, Grande Rivière, Que.
- C The expenditures represent cost of advertising for tenders.

Vote 83 To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries

	Estimates	Allotments	Expenditures
Salaries and Wages	21,967 00	21,067 00	20,069 42
Printing and Stationery	700 00	700 00	697 01
A Travelling Expenses	1,700 00	2,600 00	2,558 61
Sundries	5,633 00	5,633 00	5,192 12
	\$ 30,000 00	\$ 30,000 00	\$ 28,517 16

The Convention between Canada and the United States, ratified by the Northern Pacific Halibut Fishery (Convention) Act, c. 36, 1937, is for the protection and conservation of the halibut fishery of the Northern Pacific Ocean and Bering Sea. The International Fisheries Commission is empowered to make such regulations and investigations with regard to halibut fishing as are necessary to carry out the provisions of the Convention.

The Convention provides that each country appoint two commissioners, and pay the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$56,762.32, apportioned as follows: Canada, \$28,517.16 (including non-sharable expenses of \$272); United States, \$28,245.16. Of the United States portion, \$22,487.34 has been repaid and, pending collection, the balance of \$5,757.82 was transferred to the Pacific Halibut Treaty Open Account (see Loans and Advances further on in this Section).

As at March 31, 1948, there were 15 temporary salaried employees being paid from this vote. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date or at date of separation (shown in parenthesis) follows: F. H. Bell, \$6,000; H. A. Dunlop, \$7,320; N. L. Freeman, \$4,200; A. H. Seymour, \$5,540 (Jan. 21); G. Vanderford, \$3,360.

A W. B. M. Hick received travelling expenses of \$604.84.

Vote 84 (and Vote 739, Further Supplementary Estimates) To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission, under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System

	Estimates	Allotments	Expenditures
Salaries and Wages	64,795 00	40,645 00	38,397 01
Printing and Stationery	1,372 00	1,522 00	1,416 87
A Travelling Expenses	9,314 00	9,314 00	4,468 47
Sundries	24,019 00	48,019 00	47,058 80
	<u>\$ 99,500 00</u>	<u>\$ 99,500 00</u>	<u>\$ 91,341 15</u>

The Convention between Canada and the United States for protection, preservation and extension of the Sockeye Salmon Fisheries in the Fraser River System, signed at Washington on May 26, 1930, was ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930.

The Convention provides for the appointment of an International Pacific Salmon Fisheries Commission empowered to conduct a thorough investigation into the natural history of the Fraser River sockeye salmon and to make recommendations to the Governments for removing or overcoming obstructions to the ascent of sockeye salmon in waters covered by the Convention. The Commission also has power to regulate salmon fishing in these waters.

Each country appoints three commissioners and pays the salaries and expenses of its own appointees and one-half the joint expenses incurred by the Commission.

No salaries were paid to the Canadian Commissioners.

The total disbursements for the year amounted to \$182,489.90, apportioned as follows: Canada, \$91,341.15, (including non-sharable expenses of \$192.40); United States, \$91,148.75.

During the fiscal year, the United States repaid \$45,597.03 and, pending collection, the balance of \$45,551.72 was transferred to the Pacific Salmon Treaty Open Account (see Loans and Advances further on in this Section).

As at March 31, 1948, there were 25 temporary salaried employees being paid from this vote. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: C. E. Atkinson, \$3,870; B. M. Brennan, \$7,500; W. Tompkinson, \$3,000; R. Van Cleve, \$6,000; L. E. Whitesel, \$3,270.

A Travelling expenses of \$500 or over were paid to: G. V. Howard, \$502.29; E. D. Knight, \$581.27; R. Van Cleve, \$780.75; L. E. Whitesel, \$577.77.

Vote 85 To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission to overcome obstructions to the ascent of sockeye salmon at Hell's Gate Canyon and for investigating and overcoming obstructions to such salmon at other points on the Fraser River Watershed (Revote).....	300,000 00
Expenditures	\$ 126,914 93

Under Article III of the convention between Canada and the United States for the preservation of the sockeye salmon of the Fraser River System, ratified by the Sockeye Salmon Fisheries (Convention) Act, c. 10, 1930, the Commission is authorized to recommend removing or otherwise overcoming obstructions to the ascent of the sockeye salmon, in any of the waters covered by the provisions of the Convention, where investigation may show such removal of, or other action to overcome, obstruction to be desirable.

The cost of all work is to be borne equally by the two Governments, and the above expenditures represent Canada's share. Of the United States' portion, \$96,852.65 has been repaid and, pending collection, the balance of \$30,119.48 was transferred to the Pacific Salmon Treaty (Hell's Gate) Open Account (see Loans and Advances further on in this Section).

Canada's share of the expenditures was classified as follows: salaries and wages, \$62,994.57; travelling expenses, \$3,101.22; freight and express, \$4,777.35; construction, \$3,234.51; rents, \$7,009.98; supplies, materials and equipment, \$39,417.04; sundries, \$6,380.26.

As at March 31, 1948, there were 17 temporary salaried employees being paid from this vote. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: M. C. Bell, \$6,000; L. J. Bomberger, \$4,320; C. H. Clay, \$4,020; A. C. Cooper, \$3,090; A. MacLean, \$3,630; J. Pyper, \$3,390; J. Stobbart, \$3,000; C. R. Walters, \$3,000.

C. H. Clay received travelling expenses of \$827.72.

The contract amounting to \$12,345 which was awarded to Bennett and White Construction Co., Ltd. for the construction of a warehouse at New Westminster, B.C. was completed and payments amounting to \$2,345.55 included the final payment.

No further payments were made in the current fiscal year on the contract of the Coast Construction Co., Ltd. for the construction of a fishway at Hell's Gate Canyon, B.C. Payments to date were \$569,444.26.

In connection with the contract on a unit price basis which was awarded to Dawson, Wade and Co., Ltd. for the construction of a fishway at Bridge River Rapids, Fraser River, B.C., it has now been ascertained that the payments made in 1946-47 included the final payment. The estimated amount of this contract was \$151,262.22 and the actual cost was \$158,649.35.

Vote 86 Grant to the United Maritime Fishermen's Association.....	3,000 00
Expenditures	\$ 3,000 00

The grant was made for the purpose of assisting in the circulation of information to fishermen to enable them to carry on their work more efficiently and so derive greater remuneration from their efforts, and to encourage co-operative activities. Treasury Board Minute, T.331394 B, of May 30, 1947, authorized payment on a quarterly basis.

Vote 87 (and Vote 740, Further Supplementary Estimates) To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of notes dated December 8 and 19, 1942..	470,000 00
Expenditures	\$ 469,985 76

Revenue from the sale of skins amounting to \$893,362.70 is shown under Ordinary Revenue—Proceeds from Sales.

Vote 88 To provide for the destruction of Harbour Seals.....	30,000 00
Expenditures	\$ 22,820 00

P.C. 6839 of August 4, 1942, authorizes the Minister to establish the rate of bounty to be paid in any fiscal year for the destruction of harbour seals, which are a source of serious loss and inconvenience, particularly to salmon fishermen, on both coasts. During the present fiscal year, a bounty of \$5 per head was paid in the following spheres of operation: East Coast, \$9,615; West Coast, \$13,205.

Fishing Bounty, Deep Sea Fisheries Act, c. 74, R.S.....	\$ 159,992 75
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Under authority of the Deep Sea Fisheries Act, the Governor in Council may authorize the payment, out of the Consolidated Revenue Fund of Canada, of an annual grant not exceeding one hundred and sixty thousand dollars, to aid in the development of the sea fisheries of Canada, the encouragement of the building and fitting out of improved fishing vessels, and the improvement of the condition of the fishermen.

P.C. 945, dated March 6, 1948, provides that the sum of \$160,000 be distributed for the year 1947-48 to owners of vessels and boats, and to fishermen who have complied with the regulations upon the following basis:

Boats: owners, \$1 per boat; fishermen, \$7.95 each.

Vessels: owners, \$1 per registered ton, provided however that the payment to the owner of any one vessel shall not exceed the sum of \$80; fishermen, \$8.45 each.

The bounty was distributed as shown in the following statement which includes a number of outstanding claims of 1946-47:—

Province and County	Boats	Men	Amount	Vessels	Men	Amount	Total
			\$ cts.			\$ cts.	\$ cts.
<i>Nova Scotia—</i>							
Annapolis.....	206	302	2,592 10				2,592 10
Antigonish.....	91	127	1,100 65				1,100 65
Cape Breton.....	209	336	2,872 15	85	323	3,991 35	6,863 50
Cumberland.....	4	4	35 80				35 80
Digby.....	258	443	3,779 85	42	87	1,227 15	5,007 00
Guysboro.....	416	615	5,289 15	47	128	1,687 60	6,976 75
Halifax.....	785	1,123	9,700 20	28	105	1,341 25	11,041 45
Inverness.....	116	229	1,927 35	27	120	1,337 20	3,264 55
Kings.....	50	67	582 65				582 65
Lunenburg.....	639	768	6,744 60	57	750	8,789 50	15,534 10
Pictou.....	15	24	205 80				205 80
Queens.....	154	231	1,990 45	26	74	1,018 30	3,008 75
Richmond.....	298	571	4,837 45	31	95	1,194 75	6,032 20
Shelburne.....	510	830	7,091 25	177	552	7,051 40	14,142 65
Victoria.....	155	238	2,047 10	10	30	377 50	2,424 60
Yarmouth.....	124	267	2,236 30	82	277	3,516 65	5,752 95
	<i>4,030</i>	<i>6,175</i>	<i>53,032 85</i>	<i>612</i>	<i>2,541</i>	<i>31,532 65</i>	<i>84,565 50</i>
<i>Prince Edward Island—</i>							
Kings.....	242	346	2,990 40	1	6	130 70	3,121 10
Prince.....	446	799	6,755 50				6,755 50
Queens.....	160	283	2,409 85				2,409 85
	<i>848</i>	<i>1,428</i>	<i>12,155 75</i>	<i>1</i>	<i>6</i>	<i>130 70</i>	<i>12,286 45</i>
<i>New Brunswick—</i>							
Charlotte.....	131	245	2,078 75	28	80	969 00	3,047 75
Gloucester.....	405	751	6,352 45	114	460	6,157 00	12,509 45
Kent.....	172	298	2,529 60	19	42	593 90	3,123 50
Northumberland.....	32	61	516 95	33	71	1,003 95	1,520 90
Restigouche.....	3	7	58 65				58 65
Saint John.....	14	21	180 95				180 95
Westmorland.....	62	109	928 55				928 55
	<i>819</i>	<i>1,492</i>	<i>12,645 90</i>	<i>194</i>	<i>653</i>	<i>8,723 85</i>	<i>21,369 75</i>
<i>Quebec—</i>							
Bonaventure.....	215	426	3,590 20	32	121	1,448 45	5,038 65
Gaspe.....	1,087	2,035	17,234 20	134	514	6,254 80	23,489 00
Magdalen Islands.....	183	420	3,522 00				3,522 00
Matane.....	29	40	347 00				347 00
Saguenay.....	693	1,092	9,374 40				9,374 40
	<i>2,207</i>	<i>4,013</i>	<i>34,067 80</i>	<i>166</i>	<i>635</i>	<i>7,703 25</i>	<i>41,771 05</i>
	<u>7,904</u>	<u>13,108</u>	<u>111,902 30</u>	<u>973</u>	<u>3,835</u>	<u>48,090 45</u>	<u>159,992 75</u>

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 390 00

SPECIAL

Vote 89 (and Vote 741, Further Supplementary Estimates) To provide for the extension of educational work in co-operative producing and selling among fishermen..... 71,000 00
 Expenditures\$ 65,539 16

Payments from this vote were made to various educational institutions which have agreed to carry out adult educational work among fishermen to prepare them for taking part in co-operative production and disposal of their products.

The following allocations were authorized by P.C. 2100 of May 27, 1947 and P.C. 2875 of July 23, 1947. (Payments made during the year are shown in parentheses): Saint Francis Xavier University, Antigonish, N.S., for the Maritime Provinces, \$37,000 (\$34,377.66); Social Economic Service of the College of Sainte Anne de la Pocatiere, Que., for the Gaspé Peninsula and the north shore of the Gulf of Saint Lawrence, \$24,000 (\$24,000); University of British Columbia, Vancouver, B.C., \$10,000 (\$7,161.50).

Vote 90 To provide for the administrative expenses of the Fisheries Prices Support Act, 1944

	Estimates	Allotments	Expenditures
Salaries and Wages	38,852 00	32,852 00	15,414 31
Other Pay-list Items	118 00	118 00	38 57
Printing and Stationery	3,600 00	3,600 00	2,027 93
Travelling Expenses	15,000 00	15,000 00	12,106 08
Sundries	2,430 00	2,430 00	349 65
Allowances		6,000 00	4,400 00
	<u>\$ 60,000 00</u>	<u>\$ 60,000 00</u>	<u>\$ 34,336 54</u>

As at March 31, 1948, there were 12 salaried employees being paid from this vote, of whom 1 was permanent and 11 temporary.

Vote 91 To provide for assistance in the construction of vessels of the dragger and/or long liner type subject to such terms and conditions as may be approved by the Governor in Council.....	200,000 00
Expenditures	\$ 40,504 20

The expenditures represent subsidy payments made to the Fishermen's Loan Board of New Brunswick, Fredericton, N.B. (P.C. 1919, May 22, 1947).

Vote 742 To provide for the construction of a vessel of particular design for experimental fishing for herring and mackerel.....	16,000 00
Expenditures	\$ 8,908 72

The motor vessel *Harengus* was outfitted with fishing equipment and gear (P.C. 3772, September 10, 1946).

Vote 743 To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council.....	50,000 00
Expenditures	nil

The Department's organization had not been developed sufficiently during the year for it to establish necessary enabling regulations.

DEMOBILIZATION AND RECONVERSION

Vote 508 Salt Fish Export Regulations—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	12,000 00	12,000 00	8,471 64
Other Pay-list Items	35 00	35 00	28 08
Printing and Stationery	400 00	400 00	365 61
Travelling Expenses	4,500 00	4,500 00	1,536 51
Miscellaneous	4,065 00	4,065 00	856 70
	<u>\$ 21,000 00</u>	<u>\$ 21,000 00</u>	<u>\$ 11,258 54</u>

Vote 509 To provide for expenses in connection with the Administration of the Canned Fish Regulations

	Estimates	Allotments	Expenditures
Temporary Assistance	7,000 00	7,000 00	
Other Pay-list Items	42 00	42 00	
Travelling Expenses	2,500 00	2,500 00	
Miscellaneous	2,458 00	2,458 00	
	<u>\$ 12,000 00</u>	<u>\$ 12,000 00</u>	

When this vote was included in the Estimates, it was not known that control over canned fish would cease at March 31, 1947.

Vote 913 To provide for assistance in the construction of vessels of the Dragger type and the conversion of fishing schooners to Draggers—To complete agreements....	50,000 00
Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Dept. of Finance) ..	7,255 84
	<u>57,255 84</u>
Expenditures	<u>\$ 57,255 84</u>

These expenditures represent final settlement in respect of agreements arising from regulations under P.C. 7580, August 26, 1942 which provided for the granting of subsidies for the construction of fishing vessels of the dragger type and the conversion of fishing schooners to draggers on the Atlantic Coast.

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	4,551 68	1,217 21
Previous Years—Collectable	2,690 06	4,617 01
—Uncollectable	39 56	39 56
	<u>\$ 7,281 30</u>	<u>\$ 5,873 78</u>

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[3] Loans and Advances				
(d) <i>To Provincial and Municipal Governments—</i>				
A Province of British Columbia—Fisheries Research Board of Canada.....	1,692 93	217 94	1,692 93	217 94
(e) <i>To United Kingdom and Other Governments—</i>				
B United States—Pacific Halibut Treaty	23,302 62	5,757 82	17,751 12	11,309 32
C United States—Pacific Salmon Treaty	26,670 71	45,551 72	22,548 26	49,674 17
D United States—Pacific Salmon Treaty (Hell's Gate)	159,891 97	30,119 48	159,890 50	30,120 95
	<u>\$ 211,558 23</u>	<u>\$ 81,646 96</u>	<u>\$ 201,882 81</u>	<u>\$ 91,322 38</u>
	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[9] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
E Outstanding Imprest Account Cheques—Fisheries	265 01	12 22	4 30	257 09
[10] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
F Contractors' Securities—Cash—Fisheries	4,923 48	1,707 03	5,753 33	8,969 78
G Atlantic Herring Investigation.....	523 98	57,849 70	60,000 00	2,674 28
H United Kingdom—Fisheries.....	100,000 00	111,089 75	11,089 75	
Guarantee Deposits—Cash	-	40 00	40 00	
	<u>105,447 46</u>	<u>170,686 48</u>	<u>76,883 08</u>	<u>11,644 06</u>
[13] Sundry Suspense Accounts				
I Unclaimed Cheques—Suspense—Fisheries	2,426 03	39 98	358 50	2,744 55
J Department of Fisheries—Suspense		5 25	5 25	
K Unclaimed Drafts—Suspense—Fisheries	35 00			35 00
	<u>2,461 03</u>	<u>45 23</u>	<u>363 75</u>	<u>2,779 55</u>
	<u>\$ 108,173 50</u>	<u>\$ 170,743 93</u>	<u>\$ 77,251 13</u>	<u>\$ 14,680 70</u>

A Under agreement with the Fisheries Research Board of Canada, the Province of British Columbia contributes certain sums to defray expenses incurred in connection with fisheries investigations conducted by the Pacific Biological Station at Nanaimo, B.C. Balances due at the close of the year are transferred to this account from the vote from which disbursements were initially made.

B C D The Halibut and Salmon Treaties between the United States and Canada provide that each country pay one-half of the joint expenses incurred by the International Halibut Fisheries Commission and the International Pacific Salmon Fisheries Commission. All accounts are paid by Canada and monthly statements are rendered to the United States. At the close of the year, balances due are transferred from their respective votes to these accounts.

E At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual manner and this account adjusted concurrently.

F Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. There were no bonds held at the close of 1947-48 in respect of this Department.

- G The Atlantic Herring Investigation Committee was established in 1944 by the Governments of Canada, Newfoundland, Nova Scotia, Prince Edward Island, New Brunswick and Quebec. Each participating government contributes assistance on a unit basis and the contributions are credited to this account. Canada's contribution of \$12,000 representing 4 units of a total of 20, was charged to Vote 81, Fisheries Research Board of Canada. Disbursements are made directly from the Open Account and after the close of the fiscal year any credit balance is refunded on a pro rata basis to the contributors. Of the credit balance of \$2,674.28, Canada's portion was \$534.86 and will be credited to Ordinary Revenue—Refunds of Previous Years' Expenditures in 1948-49.
- H The credit represents funds provided by the British Ministry of Food on an imprest basis for the purchase of fish. Incidental charges relating to final delivery of the fish amounted to \$13,569.48. The unexpended balance was refunded to the Ministry.
- I All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue, are credited to this account pending claims therefor.
- J Receipts which cannot be allocated immediately are credited to this account pending clearance to the proper accounts.
- K Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over
and Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948 or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

It should be noted that the names of employees of the International Fisheries Commission (Halibut) and the International Pacific Salmon Fisheries Commission are not included in the following lists of Departmental employees, but are shown under the relevant votes, as the expenses of these Commissions are shared with the United States of America.

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Bates, S., Deputy Minister	\$ 10,000 00	\$ 553 41	Gordon, H. G.	3,000 00	
Adams, A. C. L.	5,000 00		Hachey, H. B.	4,200 00	1,685 01
Albert, J. A.	3,300 00		Harrison, F. A. C.	4,080 00	
Atkinson, C. J.	3,720 00		Hart, J. L.	4,200 00	
Bacon, C.	3,240 00		Hess, E.	4,800 00	1,346 32
Bailey, B. E.	3,420 00		Hills, A. P.	3,120 00	2,161 55
Barry, A. L.	4,800 00	1,073 76	Hollett, A.	3,120 00	958 15
Beatty, S. A.	5,500 00	1,623 47	Homans, R. E. S.	3,120 00	655 60
Bruce, C.	5,040 00		Homans, S. J.	3,120 00	1,609 89
Carter, N. M.	5,500 00	933 09	Hopson, G. E.	4,500 00	
Castell, C. H.	3,840 00		Horne, E. A.	3,240 00	572 44
Catt, J.	3,360 00	840 12	(removal expenses)		613 63
Charnley, F.	4,200 00		Houghton, L. S.	3,000 00	
Clark, C. R.	6,000 00		Huntsman, A. G.	6,000 00	1,205 04
Collette, T. C.	3,300 00		Justason, F. E.	3,540 00	1,299 42
Darrach, C. K. (Oct. 17)	3,600 00		Kennedy, W. A.	3,180 00	
Dempsey, H. V.	4,080 00	1,662 76	Lamb, J. J.	3,960 00	
Doan, K. H.	4,260 00	937 45	Lantz, A. W.	3,000 00	1,517 12
Dugal, L. C.	3,180 00		Larabee, J. J.	3,360 00	1,069 23
Dunbar, M. J.	3,600 00		Leim, A. H.	5,280 00	
Dyer, W. J.	3,360 00		Logie, R. R.	3,180 00	1,262 20
Ellis, D. G.	3,000 00		Lynch, H. A.	4,200 00	1,469 98
Elson, P. F.	3,420 00		MacCallum, W. A.	3,000 00	
Foerster, R. E.	5,520 00	1,382 74	MacKenzie, R. A.	3,360 00	
Fougere, H.	3,180 00		MacKenzie, W. C.	3,300 00	
Fraser, A. J.	3,120 00	865 48	Manchester, W. L.	3,000 00	
Fraser, E. D.	4,560 00	1,841 46	Martin, W. R.	3,180 00	966 56
			McArthur, I. S.	5,400 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McAulay, W.	3,360 00	990 65	Starr, G. B.	3,120 00	
McInerney, B. P.	5,800 00	667 20	Sutherland, D. H.	6,600 00	1,237 34
Medcof, J. C.	3,600 00	1,169 34	Swansburg, R. (Feb. 15) ..	3,060 00	
Moore, G. E.	3,120 00		Tait, J. F.	3,360 00	912 92
Nadeau, A.	3,600 00		Tarr, H. L. A.	3,600 00	
Neave, F.	4,200 00	1,051 29	Taylor, T.	3,240 00	1,537 96
Needler, A. W. H.	5,500 00	2,617 91	Tester, A. L.	4,020 00	
Ozere, S. V.	4,260 00		Thomson, D. W.	3,000 00	
Paisley, H. F. S.	4,500 00		Tingley, F. A.	3,120 00	1,804 41
Palmer, H. E.	3,120 00		Tully, J. P.	4,020 00	957 78
Parks, L. H.	3,360 00	1,200 87	Urseth, I.	3,000 00	1,517 77
Paterson, N.	3,000 00		Vandenheuvel, F. A.	3,600 00	
Pearl, R. D.	3,360 00		Van Vliet, W.	3,600 00	1,100 45
Pinchin, H. K.	3,060 00		Walters, P. W.	4,440 00	
Pritchard, A. L.	4,200 00	1,225 68	Warne, F.	3,540 00	
Ransom, H. C. L.	5,000 00	558 01	Watson, F.	3,240 00	2,121 70
Rawson, D. S.	3,600 00	610 82	White, H. C.	3,000 00	
Read, F. S.	3,180 00		Whitmore, A. J.	4,800 00	710 23
Reade, G. S.	3,000 00	650 30	(removal expenses)		1,334 49
Rigby, E. G.	3,000 00		Wilder, D. G.	3,600 00	1,717 55
Rodd, J. A. (Nov. 17) ..	5,700 00		Wilson, C. C.	3,960 00	1,315 12
Rudge, F. W.	3,060 00		Wood, A. L.	3,360 00	1,296 05
Smith, M. W.	3,600 00		Wooding, F. H.	3,600 00	716 19
Sprules, W. M.	3,180 00	1,005 60	Young, O. C.	5,040 00	947 15
			Young, S. L.	3,000 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Adamson, G. M.\$	552 14	Duggan, W. N.	525 34	Jensen, H. M.	1,073 13
Arsenault, J. W.	854 94	Duguay, C. L.	610 81	Johnston, L. C.	720 01
Arseneau, F. A.	867 71	Elliott, W. K.	528 25	Jones, I. M.	629 72
Atkins, M.	1,395 71	Embleton, J. R.	936 95	Joudrey, G. H.	617 21
Atkinson, K. B.	646 47	Ferguson, M. A.	569 14	Kervin, L. G.	975 58
Balcolm, J. H.	817 07	Ferrier, W. M.	1,205 64	Kew, J. E.	871 23
Barnes, B.	1,457 06	Filleul, P. E.	927 16	Killick, S. R.	519 81
Barrie, C. G.	1,012 41	Fitzgerald, A. P.	1,778 46	Kilpatrick, C. E.	1,207 34
Barry, J. A.	1,228 45	Fitzgerald, D. N.	1,318 00	Kitchen, T. H.	1,102 33
Bates, K. E.	935 33	Foster, E. C.	717 06	Kuhn, H. C.	805 22
Beaver, E. G.	784 61	Found, H. R.	838 30	Lake, J. O. L.	537 80
Bosse, E.	569 65	Frailick, A. W.	1,060 09	Landry, L. J.	828 51
Breau, F. J.	1,381 88	Freeman, H. J.	2,090 13	Latter, F. J.	647 22
Breau, Z. J.	796 92	Frigault, A.	1,008 52	Latter, G. T.	599 78
Brett, J. R.	789 52	Frigault, A. J.	641 19	Laventure, H. A.	697 81
Brownlee, W. J.	709 36	Geldert, J. H.	616 10	Lavoie, C. R.	950 20
Buchanan, J. R.	1,461 26	Giles, E. G.	1,042 58	Legendre, R.	611 06
Bullerwell, G. M.	854 76	Gilmore, J. F.	528 23	Levesque, A. D.	845 35
Butler, R. L.	776 92	Grant, K. P.	604 98	Lewis, E.	992 15
Caissie, J. L. W.	644 18	Gudewill, L. R.	714 61	Locke, H. G.	1,169 44
Calder, A. E.	1,672 92	Guignard, C.	1,177 53	Lockman, J. F.	664 22
Campbell, N. W.	1,230 04	Hamilton, L. P.	560 67	Lockwood, D.	1,499 82
Carr, H. V.	1,050 47	Harris, W. G.	936 82	Long, R. G.	1,215 97
Chiasson, A. J.	722 25	Hawkins, D. L.	989 09	Losier, J. J.	914 37
Churchill, R. E.	1,353 14	Hawley, J. B.	992 43	MacDonald, A.	971 03
Comeau, J. M.	736 89	Henneberry, J. P.	838 63	MacDonald, H. W.	813 41
Comeau, L. R.	1,261 62	Holland, J. D. C.	779 56	MacDonald, M. A.	746 70
Curwin, W.	635 67	Hollis, C. C.	943 48	MacDuff, J. A.	749 69
D'Andrea, J. A.	675 42	Homans, H.	1,323 75	MacEwan, C.	753 90
Dane, H. G.	586 55	Hooser, G. A.	1,305 36	MacIntyre, C. A.	641 68
Darrach, L. D.	613 93	Horne, D. C.	1,520 26	MacLeod, R. S.	504 80
Darrow, F. E.	765 23	Hunter, B.	1,414 67	MacPhail, J. S.	708 90
D'Entremont, B. L.	847 15	Hunter, E. G.	874 22	Manning, C. L.	920 46
Deveau, W.	702 90	Hynes, A. E. S.	605 05	Manson, M. M.	804 78
Doucette, J. G.	640 63	Ingalls, S. K.	1,024 81	Martin, P. C.	916 35
Duffy, J. A.	836 68	Jenkins, D. O.	2,009 15	Mason, J. E.	878 31

	Travelling expenses		Travelling expenses		Travelling expenses
McAvoy, J. F.	580 69	Noel, A. J.	774 43	Stevens, J. L.	619 68
McCarey, E. A.	1,191 52	O'Toole, J. M.	934 63	Strachan, W.	549 15
McDonnell, A. R.	978 59	Outhouse, C. L.	798 02	Summers, J. A.	941 70
McIvor, W. G.	848 42	Palmer, C. R.	1,081 55	Swain, L.	721 00
McKenzie, R. A.	537 15	Parks, G. F.	1,151 97	Swaine, F.	909 19
McKinnon, R. D.	840 16	Peters, J. B.	811 21	Thibault, J. H.	1,732 86
McLellan, P. A.	914 79	Pettis, D. M.	1,137 38	Thibodeau, R. J.	522 24
McLeod, H. W.	910 35	Pothier, H. H.	634 80	Thompson, D. L.	1,129 66
Meagher, J. M.	695 74	Purves, J. K.	602 70	Thompson, J. D.	905 01
Messer, K. C.	1,151 64	Reynolds, A.	735 80	Touchings, A. J.	844 92
Miller, G. S.	861 39	Rigby, O. A.	1,237 04	Turbide, A.	1,185 66
Morgan, G. R.	992 59	Ripley, L. C.	739 56	Underwood, F. J.	602 31
Morrison, C. D.	808 07	Robichaud, A. A.	2,045 92	Vigneault, I. J.	573 70
Morrison, R. P.	1,748 21	Ross, J. R.	505 99	Walsh, U. J.	850 71
Morrison, W. J.	629 11	Sampson, R. F.	1,259 24	Walters, A. M.	828 80
Murphy, A. J.	1,221 28	Shaw, J. C.	1,020 06	Watts, R. W.	670 01
Murphy, A. R.	962 05	Sherman, A. A.	849 68	Watts, W.	607 84
Murphy, L. J.	1,212 16	Shirk, G.	620 59	Weary, J. A.	587 87
Murray, P. D.	682 81	Sinclair, P.	771 01	Whitty, G. J.	799 99
Murray, R. C.	508 44	Sollows, G. C.	791 93	Wilkie, A. K.	822 14
Naas, W. J.	609 59	Stairs, D. G.	1,463 88	Yorkston, W. W.	789 25
Neish, D. R. M.	546 84	Stevens, C. F.	637 77		

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

The British American Oil Co. Ltd., \$13,474.55; Canada Packers, Ltd., \$13,453.34; Canadian Fur Auction Sales Co., Montreal, P.Q., \$28,910.87; Crouse Fisheries Limited, Lunenburg, N.S., \$14,765.03; Demone Trawler Company Limited, Lunenburg, N.S., \$19,837.95; Dietrick-Collins Equipment Ltd., Vancouver, B.C., \$11,336.31; Dominion Government—Department of National Revenue, \$150,036.50, Post Office Department, \$19,421.53; Department of Public Printing and Stationery, \$74,586.12; Fouke Fur Co., St. Louis, Mo., U.S.A., \$132,777.77; H. J. Gardner & Sons Ltd., Quesnel, B.C., \$11,049.60; Imperial Oil Ltd., \$54,059.63; C. W. Martin & Son, London, England, \$101,913.51; Pacific Coast Pipe Co. Ltd., Vancouver, B.C., \$15,064.41; Pictou Foundry and Machine Company Limited, Pictou, N.S., \$19,889.10; C. F. Roberts, Riske Creek, B.C., \$10,419.86.

1947-48
PUBLIC ACCOUNTS

PART II

H

GOVERNOR GENERAL
AND LIEUTENANT-GOVERNORS

Details of
REVENUES AND EXPENDITURES

GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—	
Ordinary	238,942 89
Revenues—	
Ordinary	191 63
Net Charge	<u>\$ 238,751 26</u>

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
Refunds of Previous Year's Expenditures	<u>\$ 191 63</u>	<u>\$ 6,000 00</u>

Certified correct.

H. F. G. LETSON,
Secretary to the Governor General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
H-3	Stat.	The Governor General's Salary	48,666 66	48,666 66	48,666 60
H-3	Stat.*	Salaries of the Lieutenant-Governors	81,000 00	81,000 00	80,999 88
H-3	Stat.	Salary of the Secretary to the Governor General ..	2,400 00	2,400 00	2,400 00
H-3	92	*Office of the Secretary to the Governor General..	106,867 00	99,819 93	103,245 10
	744{				
GENERAL					
H-3	Transfer from Vote 74,	Unforeseen Expenses			
	(Department of Finance)		7,056 30	7,056 30	16,741 27
	Total Ordinary		<u>\$ 245,989 96</u>	<u>\$ 238,942 89</u>	<u>\$ 252,052 85</u>

* Complete title is shown in the following details.

The Governor General's Salary, Governor General's Act, c. 85, R.S. \$ 48,666 66

Payment was made to His Excellency, Viscount Alexander of Tunis.

Salaries of the Lieutenant-Governors, Salaries Act, c. 182, R.S.

Payments were made as follows:

Name	Lieutenant-Governor of the Province of:	Amount
The Hon. John A. D. McCurdy.....	Nova Scotia	9,000 00
The Hon. Joseph A. Bernard.....	Prince Edward Island.....	7,000 00
The Hon. D. L. MacLaren.....	New Brunswick.....	9,000 00
The Hon. Sir Eugene Fiset.....	Quebec	10,000 00
The Hon. Ray Lawson.....	Ontario	10,000 00
The Hon. Roland F. McWilliams.....	Manitoba	9,000 00
The Hon. R. J. M. Parker.....	Saskatchewan	8,806 45
(April 1, 1947—March 23, 1948)		
The Hon. John M. Ulrich.....	Saskatchewan	193 55
(March 24-31, 1948)		
The Hon. John Campbell Bowen.....	Alberta	9,000 00
The Hon. Charles A. Banks.....	British Columbia	9,000 00
		<u>\$ 81,000 00</u>

Salary of the Secretary to the Governor General, Salaries Act, c. 182, R.S. \$ 2,400 00

Payment was made to H. F. G. Letson.

Vote 92 (and Vote 744, Further Supplementary Estimates) Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General at \$7,600 additional to salary authorized by R.S.C., Chap. 182

	Estimates	Allotments	Expenditures
Salaries	36,593 00	40,093 00	39,598 68
Other Pay-list Items.....	14 00	18 00	17 42
Printing and Stationery.....	8,000 00	4,496 00	2,218 66
A Sundries	62,260 00	62,260 00	57,985 17
	<u>\$ 106,867 00</u>	<u>\$ 106,867 00</u>	<u>\$ 99,819 93</u>

As at March 31, 1948, there were 12 salaried employees being paid from this vote, of whom 11 were permanent and 1 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: H. F. G. Letson, Secretary to the Governor General, \$7,600; P. S. Burt, \$3,000; J. F. Delaute, \$5,400; H. S. Graham, \$3,240; F. L. C. Pereira, \$6,000. Aides-de-Camp were paid \$4,299.96.

A A travelling allowance at the rate of \$50,000 per annum, under the provisions of P.C. 40/1803 of July 10, 1914, was paid to His Excellency Viscount Alexander of Tunis from this allotment.

GENERAL

Transfer from Vote 74, Unforeseen Expenses (Department of Finance) \$ 7,056 30

Under authority of Treasury Board Minute, T.331803B., March 19, 1948, payment was made to the Ministry of Transport, London, England, reimbursing the British Government for transportation expenses from England to Canada of the Governor General's Comptroller, Major Mark Millbank, and family, and members of His Excellency's domestic staff, in April 1946.

1947-48
PUBLIC ACCOUNTS

PART II

I

DEPARTMENT OF INSURANCE

Details of
REVENUES AND EXPENDITURES

DEPARTMENT OF INSURANCE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—	
Ordinary	237,241 61
Revenues—	
Ordinary	193,516 64
Net Charge	\$ 43,724 97

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Proceeds from Sales	3 00	2 50
B Services and Service Fees	193,508 64	173,890 46
C Miscellaneous	5 00	11
Total Ordinary	\$ 193,516 64	\$ 173,893 07

Details

Ordinary Revenue—		
A Proceeds from Sales: Direct sale of publications.....		3 00
B Services and Service Fees:		
Assessments on:		
Insurance Companies	181,677 09	
Loan Companies	4,011 95	
Trust Companies	4,220 69	
Small Loan Companies and money lenders	3,048 91	
Total (revenue from assessments)	192,958 64	

Under the provisions of the Department of Insurance Act, c. 45, 1932, the expenditure incurred by the Dominion during each fiscal year in connection with the administration of the Canadian and British Insurance Companies Act, c. 46, 1932, the Foreign Insurance Companies Act, c. 47, 1932, the Loan Companies Act, c. 28, R.S., the Trust Companies Act, c. 29, R.S., the Small Loans Act, c. 23, 1939, and amendments, is assessed against the companies transacting business thereunder, in the proportion which the net premiums in Canada or income of each bears to the total amount of such premiums or income received during the preceding calendar year.

The amount assessed is determined as follows:

1946-47

Expenditures	199,018 52
Estimated rent, char services, lighting and sundries charged to Department of Public Works, Vote 278	11,502 26
Total Expenditures	210,520 78

Less:

Salaries on account of Civil Service Insurance administration, etc.	7,286 89
Work done for other departments	9,000 00
Revenue from sale of publications (by Depart- ment of Public Printing and Stationery) ..	295 25
Net Penalties received	980 00
	17,562 14

Total to be assessed\$ 192,958 64

Net penalties collected during the year 550 00
193,508 64

Gross penalties amounting to \$8,390 were received during 1947-48 from companies which did not file business statements within the time-limit imposed under the terms of the Act. Rebates totalling \$7,840 were subsequently authorized by the Governor in Council under the provisions of section 33 of the Consolidated Revenue and Audit Act, c. 27, 1931, resulting in the net figure of \$550 referred to above.

C Miscellaneous	5 00
Total Ordinary	\$ 193,516 64

Certified correct.

R. W. WARWICK,
Superintendent of Insurance.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
J-3	93 745 583	Departmental Administration.....	230,933 00	220,523 57	199,018 52
J-3	94	Expenses of work in the interests of Fire Pre- vention.....	22,734 00	16,718 04	13,213 91
		Total Ordinary.....	\$ 253,667 00	\$ 237,241 61	\$ 212,232 43

Vote 93 (and (a) Vote 745, Further Supplementary Estimates; (b) Vote 583, Further Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	162,538 00	167,538 00	166,608 45
Other Pay-list Items	620 00	620 00	313 40
A Printing and Stationery	11,000 00	11,000 00	9,574 28
B Printing Annual Reports	31,875 00	31,875 00	29,027 53
C Travelling Expenses	18,500 00	12,700 00	8,090 48
D Valuation of Securities	5,400 00	5,400 00	5,400 00
Sundries	1,000 00	1,800 00	1,509 43
	\$ 230,933 00	\$ 230,933 00	\$ 220,523 57

This vote was provided for the cost of supervision and inspection of Canadian, British and foreign insurance companies, and the administration and enforcement of the Canadian and British Insurance Companies and Foreign Insurance Companies Acts; the administration of the Loan Companies, Trust Companies and Small Loan Acts, and the superintendence and examination of companies operating thereunder; the administration of the Civil Service Insurance Act; and the collection of insurance, loan, trust and small loans companies superintendence assessments and of Excise taxes on insurance written in Canada or placed with unregistered companies. The latter taxes are included in the revenues of the Department of Finance.

As at March 31, 1948, there were 58 salaried employees being paid from this vote, of whom 35 were permanent and 23 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date or at dates of separation (shown in parentheses) follows: G. D. Finlayson, Superintendent of Insurance, \$10,000 (Jan. 1); R. W. Warwick, Superintendent of Insurance, \$10,000; C. R. Brereton, \$6,000; G. C. Gardner, \$4,200; W. H. Gilliland, \$8,000; A. D. Jamieson, \$5,400; K. R. MacGregor, \$9,000; M. L. Mallen, \$3,120 (May 1); W. R. McDonald, \$5,400; K. M. McIlraith, \$5,400; G. L. Palmer, \$3,660; J. R. E. Patterson, \$5,100; C. A. Ranson, \$5,100; A. G. Robertson, \$4,500; A. E. Roffey, \$3,300; H. W. Stinson, \$4,500; F. Stokes, \$3,900; H. A. Urquhart, \$3,000; A. D. Watson, \$8,000.

A B Payments were made to the Department of Public Printing and Stationery.

C Travelling expenses of \$500 or over were paid to: C. R. Brereton, \$886.95; A. D. Jamieson, \$897.92; W. R. McDonald, \$807.75; K. M. McIlraith, \$983.37; J. R. E. Patterson, \$906.34; A. G. Robertson, \$875.87; A. E. Roffey, \$720.52; H. W. Stinson, \$633.43.

D Payments were made to: K. M. Pringle, \$3,500; Department of Public Printing and Stationery, \$1,900.

Vote 94 Expenses of work in the interests of Fire Prevention

	Estimates	Allotments	Expenditures
Salaries	6,534 00	6,634 00	6,595 22
Printing and Stationery	3,000 00	3,000 00	2,470 06
A Travelling Expenses	1,500 00	1,500 00	1,227 21
B Fire Prevention Film	10,500 00	10,400 00	5,319 60
Sundries	1,200 00	1,200 00	1,105 95
	<u>\$ 22,734 00</u>	<u>\$ 22,734 00</u>	<u>\$ 16,718 04</u>

This vote was provided for administrative expenses and for the preparation and dissemination of propaganda in connection with Fire Prevention work in Canada.

As at March 31, 1948, there were 2 permanent salaried employees being paid from this vote. W. L. Clairmont was receiving a salary at an annual rate of \$4,920 on that date.

A W. L. Clairmont received the above travelling expenses.

B Payments in the amount of \$5,175 were made to the National Film Board.

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	nil	nil
Previous Years—Collectable	nil	nil
—Uncollectable	365 28	365 28
	<u>\$ 365 28</u>	<u>\$ 365 28</u>

1947-48

PUBLIC ACCOUNTS

PART II

J

DEPARTMENT OF JUSTICE

(Including the Office of the
Commissioner of Penitentiaries)

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF JUSTICE

Pursuant to the proclamation of August 20, 1947, bringing into force, as at September 1, 1947, the remainder of the Penitentiary Act, c. 6, 1939, as amended by c. 37, 1940, c. 28, 1945, and c. 41, 1947, the Office of the Commissioner of Penitentiaries was established on the latter date and the details of the revenues, expenditures and open accounts for the current fiscal year in respect of his Office are therefore shown in a separate section beginning on page J-11.

Pursuant to the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 1293, April 3, 1947, the powers, duties and functions vested in the Minister of Finance by the Bankruptcy Act, which had heretofore been transferred to the Secretary of State, were transferred to the Minister of Justice. The details of the 1947-48 revenues and expenditures pertaining thereto are shown under this Department; and, where comparative tables are used herein, the figures for 1946-47 are those which were reported in that fiscal year under the Department of the Secretary of State.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

1947 Consolidated Deficit Account:

Expenditures—		
Ordinary	3,917,092 01	
Demobilization and Reconversion	31,147 35	
		3,948,239 36
Revenues—		
Ordinary		27,289 75
Net Charge		<u>\$3,920,949 61</u>

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licences and Permits	4,912 50	4,230 00
B Proceeds from Sales	12,434 00	12,119 27
C Services and Service Fees	88 50	80 75
D Refunds of Expenditure	150 08	459 55
E Miscellaneous	9,704 67	8,556 41
Total Ordinary	<u>\$ 27,289 75</u>	<u>\$ 25,445 98</u>

Details

Ordinary Revenue—		
A Privileges, Licences and Permits: Bankruptcy—Trustees' licence fees		4,912 50
B Proceeds from Sales: Canada Law Reports		12,434 00
C Services and Service Fees: Sheriff's Fees, Yukon Territory		88 50
D Refunds of Previous Years' Expenditures		150 08
E Miscellaneous: Yukon Territorial Court, fines, \$3,150; Bankruptcy Act, levies, \$6,554.67		9,704 67
Total Ordinary		<u>\$ 27,289 75</u>

Certified correct.

F. P. VARCOE,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
J-4	Stat.	Minister of Justice—Salary and Motor Car Allowance.....	12,000 00	12,000 00	11,999 99
J-4	Stat.	Solicitor General—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
J-4	95 } 746/	Departmental Administration.....	227,461 00	186,599 88	171,952 29
J-4	96	*Remission Service.....	64,154 00	55,172 59	44,171 54
J-4	97	Administration of Justice — Miscellaneous Expenditure.....	10,000 00	8,561 21	9,689 64
J-5	98	Expenses of Litigated Matters.....	25,000 00	19,697 28	12,592 52
J-5	99	Annual contribution to the Canadian Law Library, London, England.....	500 00	480 37	418 28
J-5	Stat.	Supreme Court of Canada—			
J-7	100 } 747/	Judges' Salaries.....	113,244 13	113,244 13	90,507 99
J-7	100 }	Administration.....	95,283 00	92,768 29	78,834 44
J-5	Stat.	Exchequer Court of Canada—			
J-7	101 } 748/	Judges' Salaries and travelling allowances of Admiralty Judges.....	60,335 40	60,335 40	41,803 18
J-7	101 }	Administration.....	74,265 00	59,609 62	49,864 34
J-7	102	Yukon Territorial Court—			
J-7	102	Administration.....	5,040 00	2,746 76	2,463 13
J-5	Stat.	Other Courts—			
J-7	103	Judges' Salaries and travelling allowances....	2,582,537 71	2,582,537 71	2,111,064 86
J-8	104 } 749/	Payments of gratuities to the widows or other dependents of judges who die while in office.	15,000 00	13,333 33	8,444 43
J-8	104 }	Combines Investigation Branch.....	129,775 00	124,845 20	77,559 07
J-8	372	†Bankruptcy Act Administration.....	32,960 00	28,574 82	25,423 82
PENSIONS AND OTHER BENEFITS					
J-8	Stat.	Pensions under the Judges Act.....	380,290 90	380,290 90	350,394 85
SUPERANNUATION AND RETIREMENT BENEFITS					
J-9	Stat.	Gratuities to families of deceased employees...	1,000 00	1,000 00	
GENERAL					
J-9	751	To provide for expenses in connection with Espionage Prosecutions.....	115,000 00	114,810 34	78,700 60
J-9	752	To provide for expenses incurred by the Royal Commission which investigated the disclosure of confidential information to agents of a foreign power.....	60,000 00	48,484 18	36,897 49
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			2,643 03
		Total Ordinary.....	4,015,846 14	3,917,092 01	3,217,425 49
DEMOBILIZATION AND RECONVERSION					
J-9	510	To provide for expenses in connection with Prize Courts.....	10,000 00	2,719 05	94 43
J-9		Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Finance)—Commission of Inquiry into Japanese Property Claims.....	26,569 73	26,569 73	
J-10		Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Finance)—To provide for payment in respect of the cargo of the M.V. <i>Europa</i> which was seized and taken as prize by the R.C.N. at Halifax, N.S., on April 20, 1940.....	1,858 57	1,858 57	
		Total Demobilization and Reconversion.....	38,428 30	31,147 35	94 43
		Grand Total.....	\$ 4,054,274 44	\$ 3,948,239 36	\$ 3,217,519 92

* Complete title is shown in the following details.

† Under the Department of the Secretary of State in previous fiscal year.

Salary of Minister, Rt. Hon. J. L. Ilsley, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	<u>2,000 00</u>

Rt. Hon. J. L. Ilsley received travelling expenses of \$1,252.96 which were charged to Vote 95.

Salary of Solicitor General of Canada, Hon. Joseph Jean, Salaries Act, c. 12, 1931....	\$ 10,000 00
Motor Car Allowance to Solicitor General of Canada, Appropriation Act, No. 5, c. 61, 1931..	<u>2,000 00</u>

Vote 95 (and Vote 746, Further Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	206,931 00	206,931 00	175,493 49
Other Pay-list Items	1,930 00	1,930 00	756 65
Printing and Stationery	6,500 00	7,000 00	6,097 18
A Sundries, including Travelling Expenses, Telegrams and Telephones, etc.	12,100 00	11,600 00	4,252 56
	<u>\$ 227,461 00</u>	<u>\$ 227,461 00</u>	<u>\$ 186,599 88</u>

As at March 31, 1948, there were 63 salaried employees being paid from this vote, of whom 25 were permanent and 38 temporary.

A Distributed as follows: travelling expenses, \$1,577.96; telegrams, \$808.89; telephone tolls, \$1,286.11; miscellaneous, \$579.60.

Vote 96 Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed \$1,600) for assistance to this Service, and an amount of \$17,100 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service

	Estimates	Allotments	Expenditures
Salaries	39,408 00	39,408 00	32,847 48
Other Pay-list Items	546 00	546 00	231 60
Printing and Stationery	2,000 00	2,000 00	992 42
Sundries, including Travelling Expenses, Telegrams and Telephones, etc.....	3,500 00	3,500 00	2,756 44
Remuneration to the Royal Canadian Mounted Police Force for Assistance	1,600 00	1,600 00	1,300 00
Reimbursement to the Royal Canadian Mounted Police Force for Assistance	17,100 00	17,100 00	17,044 65
	<u>\$ 64,154 00</u>	<u>\$ 64,154 00</u>	<u>\$ 55,172 59</u>

As at March 31, 1948, there were 15 salaried employees being paid from this vote, of whom 8 were permanent and 7 temporary.

Vote 97 Administration of Justice—Miscellaneous Expenditure.....	10,000 00
Expenditures	<u>8,561 21</u>

Expenditures comprise: \$6,082.85 for taking and transcribing evidence, of which \$1,037 was paid to F. C. K. Crockett, Toronto, Ont., \$865.20 to Le Greffier de la Paix, Montreal, Que., and \$672.30 to Official Court Reporters, Vancouver, B.C.; \$590.75 for fees and expenses of alienists, of which \$390.75 was paid to Dr. Harvey Clare, Guelph, Ont.; \$373.43 for legal fees and expenses, of which \$323.53 was paid to J. K. Pickup, Toronto, Ont.; \$1,348.60 for printing and official publications paid to the Department of Public Printing and Stationery; sundries, \$165.58.

Vote 98 Expenses of Litigated Matters.....	25,000 00
Expenditures	\$ 19,697 28

Expenditures include: Bar fees, \$223; law stamps, \$1,000; legal fees and expenses, \$17,000.40, of which \$2,881.65 was paid to Geoffrion and Prudhomme, Montreal, Que., \$1,386.75 to S. Lett, Vancouver, B.C., \$3,388.19 to Ralston, Kearney, Duquet and MacKay, Montreal, Que., \$977 to C. Russell and Company, London, England, and \$7,761 to G. H. Steer, Edmonton, Alta.

Vote 99 Annual contribution to the Canadian Law Library, London, England.....	500 00
Expenditures	\$ 480 37

Expenditures include grant of \$350 to the Canadian Law Library, London, England and subscriptions of such Library for Canadian and "All England" Law Reports.

Supreme Court of Canada—Judges' Salaries, Judges Act, c. 56, 1946.....	113,244 13
Exchequer Court of Canada—Judges' Salaries and travelling allowances of Admiralty Judges, Judges Act, c. 56, 1946.....	60,335 40*
Other Courts—Judges' Salaries and travelling allowances, Judges Act, c. 56, 1946..	2,582,537 71
	<u>\$2,756,117 24</u>

*Including travelling allowances of the President and Puisne Judges, \$4,605.06.

The Judges Act c. 56, 1946, directs that the salaries of Judges be a charge to Consolidated Revenue Fund and paid as follows:

Supreme Court of Canada: Chief Justice of Canada, \$20,000; 6 Puisne Judges, each \$16,000.

Exchequer Court of Canada: President, \$13,333.33; 3 Puisne Judges, each \$12,000.

District Judges in Admiralty of the Exchequer Court, one Judge in each District: Nova Scotia, New Brunswick, Quebec and British Columbia, each \$1,000; Prince Edward Island, \$800; Ontario, \$600.

Nova Scotia: Chief Justice, \$13,333.33; Judge in Equity and 5 other Judges, each \$12,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 7 County Court Judges, each \$6,666.66.

Prince Edward Island: Chief Justice, \$13,333.33; 2 other Judges, each \$12,000; 3 County Court Judges, each \$6,666.66.

New Brunswick: Chief Justice of New Brunswick and Chief Justice of the King's Bench Division, each \$13,333.33; 2 other Judges of the Appeal Division, and 3 other Judges of the King's Bench Division, each \$12,000; Judge of the Court of Divorce and Matrimonial Causes, \$500; 6 County Court Judges, each \$6,666.66.

Quebec: Chief Justice of the Court of King's Bench and Chief Justice of the Superior Court, each \$13,333.33; the Associate Chief Justice, \$13,333.33; 11 Puisne Judges of the Court of King's Bench and 35 Puisne Judges of the Superior Court, each \$12,000; Circuit Court of the District of Montreal, 2 Judges, each \$7,000.

Ontario: Chief Justice of Ontario and Chief Justice of the High Court, each \$13,333.33; 7 Justices of Appeal, each \$12,000; 14 other Judges of the High Court, each \$12,000; 62 County and District Court Judges and Junior Judges, each \$6,666.66.

Manitoba: Chief Justice of Manitoba and Chief Justice of the Court of King's Bench, each \$13,333.33; 4 Judges of Appeal and 5 Puisne Judges of the Court of King's Bench, each \$12,000; 10 Judges and Junior Judges of the County Courts, each \$6,666.66.

Saskatchewan: Chief Justice of Saskatchewan and Chief Justice of the Court of King's Bench, each \$13,333.33; 4 Judges of Appeal and 6 other Judges of the Court of King's Bench, each \$12,000; 18 District Court Judges, each \$6,666.66.

Alberta: Chief Justice of Alberta and Chief Justice of the Trial Division, each \$13,333.33; 4 Justices of Appeal and 5 Justices of the Supreme Court, each \$12,000; 12 Chief Judges and Judges of the District Courts, each \$6,666.66.

British Columbia: Chief Justice of British Columbia and Chief Justice of the Supreme Court, each \$13,333.33; 4 Justices of Appeal and 6 Judges of the Supreme Court, each \$12,000; 14 Judges and Junior Judges of the County Courts, each \$6,666.66

Section 20 of the Judges Act provides for, in addition to his moving or transportation expenses, a per diem allowance of \$10 in cities and \$6 elsewhere, to a Judge of a Superior or County Court or a District Judge in Admiralty of the Exchequer Court during periods he is attending any place other than that at which he is, by law, obliged to reside. The per diem allowance is paid for each day or part of a day a Judge is absent from his lawful place of residence.

Each Judge of a District Court in Ontario, by section 20, subsection 10 of the Judges Act, receives \$500 per annum as a travelling allowance, and such payments in 1947-48 were made to 13 Judges.

Section 20 of the Judges Act states that the travelling allowance to a Superior Court Judge shall be "in addition to his moving or transportation expenses". However, this does not apply to Judges travelling between Quebec and Montreal who are paid on a basis of \$25 per trip for transportation expenses, nor to Judges travelling between Vancouver and Victoria who are paid on a basis of \$15 per trip.

The following statement shows salaries and per diem and travelling allowances of Judges by courts:

	Judges' salaries	Per diem allowances	Travelling allowances	Total
Supreme Court of Canada	113,244 13			113,244 13
Exchequer Court of Canada	50,165 58	2,502 00	2,103 06	54,770 64
District Judges in Admiralty	5,399 76	70 00	95 00	5,564 76
	168,809 47	2,572 00	2,198 06	173,579 53
Nova Scotia:				
Supreme Court.....	79,999 93	1,533 00	925 97	82,458 90
Divorce Court	499 95	42 00	42 00	583 95
County Courts	45,240 29	3,434 00	2,108 82	50,783 11
Prince Edward Island:				
Supreme Court	37,333 32	258 00	162 44	37,753 76
County Courts	19,999 80	48 00	32 73	20,080 53
New Brunswick:				
Court of Appeal	24,000 00	1,424 00	708 72	26,132 72
Court of King's Bench	46,946 16	2,496 00	1,081 48	50,523 64
Divorce Court	499 95			499 95
County Courts	39,999 60	3,322 00	879 66	44,201 26
Quebec:				
Court of King's Bench	145,333 32	3,660 00	1,509 50	150,502 82
Superior Courts and Circuit Courts	457,959 04	19,596 00	5,626 41	483,181 45
Ontario:				
Court of Appeal	97,333 32	100 00	59 45	97,492 77
High Courts	181,708 32	14,660 00	5,715 59	202,083 91
County Courts	308,545 29	4,698 00	2,559 47	315,802 76
District Courts	79,999 20		5,999 04	85,998 24
Manitoba:				
Court of Appeal	54,999 99			54,999 99
Court of King's Bench	73,397 84	1,306 00	1,404 70	76,108 54
County Courts	63,761 56	2,472 00	3,139 04	69,372 60
Saskatchewan:				
Court of Appeal	49,333 32	170 00	29 15	49,532 47
Court of King's Bench	77,845 00	3,380 00	1,793 64	83,018 64
District Courts	106,665 60	4,670 00	2,866 98	114,202 58
Alberta:				
Supreme Court, Appeal Division	61,333 32	2,100 00	919 87	64,353 19
Supreme Court, Trial Division	73,333 32	5,968 00	3,010 30	82,311 62
District Courts	73,332 60	3,578 00	2,821 81	79,732 41
British Columbia:				
Court of Appeal	61,333 32	5,610 00	270 00	67,213 32
Supreme Court	79,933 33	6,186 00	1,493 96	87,613 29
County Courts	92,866 45	8,428 00	4,704 84	105,999 29
	2,435,533 14	99,139 00	49,865 67	2,584,537 71
	<u>\$2,602,342 61</u>	<u>\$ 101,711 00</u>	<u>\$ 52,063 63</u>	<u>\$2,756,117 24</u>

Vote 100 (and Vote 747, Further Supplementary Estimates) Supreme Court of Canada—Administration

	Estimates	Allotments	Expenditures
Salaries	66,513 00	66,763 00	66,415 99
Other Pay-list Items	470 00	220 00	190 80
Printing, Stationery, Travelling Expenses and Sundries, including Books, Magazines, etc., for Judges, not exceeding \$350..	4,800 00	4,800 00	4,310 86
Law Books and Books of Reference for Library and Binding of same	15,000 00	15,000 00	14,999 43
A Printing and Binding Supreme Court Reports and Distributing Canada Law Reports	8,500 00	8,500 00	6,851 21
	<u>\$ 95,283 00</u>	<u>\$ 95,283 00</u>	<u>\$ 92,768 29</u>

As at March 31, 1948, there were 28 salaried employees being paid from this vote, of whom 17 were permanent and 11 temporary.

A Receipts from sales of Supreme Court and Exchequer Court Law Reports for 1947-48 totalled \$12,434 and were credited to Ordinary Revenue—Proceeds from Sales.

Vote 101 (and Vote 748, Further Supplementary Estimates) Exchequer Court of Canada—Administration

	Estimates	Allotments	Expenditures
Salaries	41,135 00	41,135 00	36,094 90
Other Pay-list Items	130 00	130 00	82 32
A Judges' and Court Officials' Travelling Expenses, Services of Sheriffs, outside Court Reporters, etc.	20,000 00	20,000 00	13,793 86
Printing, Stationery and Sundries, including \$300 for Judges' Books	3,000 00	3,000 00	2,286 24
Printing and Binding Exchequer Court Reports	10,000 00	10,000 00	7,352 30
	<u>\$ 74,265 00</u>	<u>\$ 74,265 00</u>	<u>\$ 59,609 62</u>

As at March 31, 1948, there were 15 salaried employees being paid from this vote, of whom 8 were permanent and 7 temporary.

A Expenditures include: reporting of evidence, \$8,449.75, of which \$5,000.45 was paid to N. B. Butcher and Company, Toronto, Ont., \$1,033.20 to B. P. Lake, Ottawa, Ont., and \$670.55 to Official Court Reporters, Vancouver, B.C.; sheriff and constable fees, \$1,302.50.

Vote 102 Yukon Territorial Court—Administration

	Estimates	Allotments	Expenditures
Salaries	2,040 00	2,040 00	1,652 00
Contingent Expenses	3,000 00	3,000 00	1,094 76
	<u>\$ 5,040 00</u>	<u>\$ 5,040 00</u>	<u>\$ 2,746 76</u>

Vote 103 Payments of gratuities to the widows or other dependents of judges who die while in office.....

Expenditures **\$ 13,333 33**

Widow of Judge of Court of Appeal of Manitoba	2,000 00
Widow of Judge of Court of King's Bench of New Brunswick	2,000 00
Widow of Judge of County Court of Ontario (J. E. Madden)	1,111 11
Daughter of Judge of County Court of Ontario (M. B. Tudhope)	1,111 11
Widow of Judge of County Court of Ontario (J. Wearing)	1,111 11
Widow of Judge of Superior Court of Quebec	2,000 00
Widow of Judge of Court of King's Bench of Saskatchewan (D. Maclean)	2,000 00
Widow of Judge of Court of King's Bench of Saskatchewan (W. G. Ross)	2,000 00
	<u>\$ 13,333 33</u>

Vote 104 (and Vote 749, Further Supplementary Estimates) Combines Investigation Branch

	Estimates	Allotments	Expenditures
Salaries	78,255 00	66,255 00	63,872 93
Other Pay-list Items	520 00	520 00	235 50
A Fees and Expenses of Legal Counsel, Accountants, Special Assistants, Reporters, Special Commissioners and Witnesses	35,000 00	48,100 00	47,435 44
Printing and Stationery	5,000 00	4,000 00	3,288 33
Sundries	3,000 00	4,200 00	3,457 23
Telephones, Telegrams and Postage	1,000 00	800 00	721 49
Travelling Expenses	7,000 00	5,900 00	5,834 28
	<u>\$ 129,775 00</u>	<u>\$ 129,775 00</u>	<u>\$ 124,845 20</u>

As at March 31, 1948, there were 22 salaried employees being paid from this vote, of whom 12 were permanent and 10 temporary.

A Expenditures include fees and expenses as follows: legal, \$26,656.71, of which \$4,633.70 was paid to T. G. Ahern, Toronto, Ont., \$4,386.19 to D. G. Carrick, Toronto, Ont., \$2,868.66 to D. A. Keith, Toronto, Ont., \$4,087.26 to D. L. McCarthy, Toronto, Ont., \$10,205.57 to McMillan, Binch, Wilkinson, Berry and Wright, Toronto, Ont.; accountants, \$7,949.56 paid to Davis, Dalglish and Bishop, Ottawa, Ont.; special assistants, \$1,727.21, of which \$726.33 was paid to A. L. Burgess, Rockcliffe, Ont.; reporters, \$874.29; special commissioner, \$4,627.17, paid to H. C. Goldenberg, Montreal, Que.

Vote 372 Bankruptcy Act Administration

	Estimates	Allotments	Expenditures
Salaries	27,320 00	27,510 00	27,417 58
Other Pay-list Items	240 00	50 00	50 00
Rent and Maintenance	2,400 00	2,400 00	189 96
Printing and Stationery	1,500 00	1,500 00	903 43
Travelling Expenses	500 00	500 00	
Investigations, Legal Costs and Other Unforeseen Contingencies..	1,000 00	1,000 00	13 85
	<u>\$ 32,960 00</u>	<u>\$ 32,960 00</u>	<u>\$ 28,574 82</u>

As at March 31, 1948, there were 8 permanent salaried employees being paid from this vote.

Bonds amounting to \$180,000 representing securities furnished by authorized trustees under the Act are held in the custody of the Minister of Finance.

PENSIONS AND OTHER BENEFITS

Pensions under the Judges Act, c. 56, 1946.....\$ 380,290 90

The amounts paid in respect of the Supreme Court of Canada and the various Provincial and other Courts of the Dominion are given below, with the number of pensions shown in parentheses.

Supreme Court of Canada (2)	\$ 18,555 48	Ontario (32)	111,570 72
Nova Scotia (6)	21,957 59	Manitoba (6)	31,971 78
Prince Edward Island (2)	8,125 37	Saskatchewan (12)	40,835 37
New Brunswick (7)	18,047 50	Alberta (11)	47,758 15
Quebec (10)	46,370 95	British Columbia (10)	35,097 99

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 1,000 00
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GENERAL

Vote 751 To provide for expenses in connection with Espionage Prosecutions.....	115,000 00
Expenditures	\$ 114,810 34

Vote 752 To provide for expenses incurred by the Royal Commission which investigated the disclosure of confidential information to agents of a foreign power.....	60,000 00
Expenditures	\$ 48,484 18

DEMOBILIZATION AND RECONVERSION

Vote 510 To provide for expenses in connection with Prize Courts.....	10,000 00
Expenditures	\$ 2,719 05

Expenditures include: legal fees and expenses, \$2,679.05, paid to J. G. Fogo, Halifax, N.S.

Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Finance)—Commission of Inquiry into Japanese Property Claims, P.C. 1810, July 18, 1947, as amended by P.C. 3737, September 17, 1947.....	26,569 73
Expenditures	\$ 26,569 73

A distribution of expenditures follows:

A Commissioner's allowance and travelling expenses	1,234 28
B Legal fees and expenses	12,440 78
C Secretarial and stenographic services and expenses	3,902 13
D Interpreters—services and expenses.....	2,177 67
E Reporters—services and expenses	5,250 31
Advertising	911 44
Sundry	653 12
	<u>\$ 26,569 73</u>

A Payment was made to the Commissioner, Hon. Mr. Justice H. I. Bird, under authority of P.C. 316/3040, August 1, 1947.

B J. W. G. Hunter, Toronto, \$11,882.98; H. W. McInnes, Penticton, \$340.05; D. S. McTavish, Salmon Arm, \$217.75.

C C. Sainas, Vancouver, \$1,043.78; A. Watson, secretary, Victoria, \$2,146.85; W. Westerlinck, Vancouver, \$140; V. J. White, Vancouver, \$571.50.

D D. J. Handford, Vancouver, \$999.91; G. W. R. Upton, Vancouver, \$1,177.76.

E G. Hambleton, Vancouver, \$2,223.30; T. P. Horrobin, Vancouver, \$3,019.21; miscellaneous, \$7.80.

Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Finance)—To provide for payment in respect of the cargo of the M.V. <i>Europa</i> which was seized and taken as prize by the R.C.N. at Halifax, N.S. on April 20, 1940.....		1,858 57
Expenditures		<u>1,858 57</u>

Payment of the above was made to Heward, Holden, Hutchison, Cliff, Meredith and Ballantyne, solicitors for the Societe Havraise de Consignations, under authority of P.C. 24/3570, September 3, 1947, as amended by P.C. 13/4650, November 13, 1947.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over
and Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Varcoe, F. P., Deputy Minister	\$ 15,000 00		Godbout, B.	5,000 00	
Jackett, W. R., Ass't. Deputy Minister	8,000 00		Grenier, A.	4,200 00	
Stein, C., Ass't. Deputy Minister	8,000 00		Guthrie, C. S.	3,480 00	
Anger, H. D.	8,000 00		Hardy, G. L.	3,420 00	
Audette, G. A.	3,000 00		Henry, D. H. W.	3,600 00	
Baillie, R. W.	3,660 00		Henry, H. R. L.	6,500 00	
Beauchemin, M. J.	3,120 00		Hird, F. H.	3,000 00	
Belleau, G.	4,200 00		Johnstone, W. D.	3,240 00	
Bolton, S. E. (July 19)...	3,600 00		Larose, J. S.	3,660 00	
Bourque, H.	3,060 00		Leduc, P.	7,500 00	
Campbell, W. K.	5,000 00		MacKeigan, I. M.	5,700 00	
Desmarais, H.	3,240 00		MacLellan, M. G.	3,360 00	
Des Rivieres, F.	3,600 00		MacLeod, A. J.	3,600 00	
Desrochers, J.	3,000 00		McGregor, F. A.	9,000 00	663 35
Driedger, E. A.	8,000 00		Mundell, D. W.	8,000 00	774 70
Fontaine, P.	6,000 00		Olmsted, R. A.	6,000 00	
Forsyth, R.	8,000 00		Ormond, D. M.	3,720 00	
Francis, J.	5,100 00		Orr, G. D.	3,120 00	
Gallagher, M. F.	8,000 00	\$ 607 06	Powell, A. G.	3,600 00	646 19
Gascoigne, F. C.	4,500 00	732 31	Quinlan, J. J.	4,500 00	991 43
Gibeault, R. (May 15)...	6,000 00		Richard, A. E.	3,600 00	
Gibson, M. S.	3,000 00		Spankie, R. M.	4,200 00	2,857 08
Gobeil, C. E.	4,080 00		Trowbridge, F. J.	3,120 00	
			Whiteley, A. L.	5,700 00	
			Wickwire, A. L.	5,000 00	
			Willis, P. W. (June 1)...	3,000 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Davidson, R. M.	\$ 834 20	Warnock, R. G.	567 07

OFFICE OF THE COMMISSIONER OF PENITENTIARIES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—	
Ordinary	4,564,208 69
Revenues—	
Ordinary	356,860 73
Net Charge	<u>\$4,207,347 96</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[14] Sundry Suspense Accounts	\$ 150 00		\$ 150 00

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page J-16 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licences and Permits	10,943 27	10,922 27
B Proceeds from Sales	337,207 82	341,196 58
C Refunds of Expenditure	8,171 08	3,658 06
D Miscellaneous	538 56	524 00
Total Ordinary	<u>\$ 356,860 73</u>	<u>\$ 356,300 91</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Rentals		10,943 27
B Proceeds from Sales:		
Farm Produce	207,341 45	
Manufactured Products	122,057 92	
Water	7,808 45	
		<u>337,207 82</u>

Farm Produce—This includes sales of \$31,614.34 as well as an amount of \$175,727.11 charged to Vote 106 which represents the value of produce grown and consumed at the penitentiaries.

The produce consisted of: potatoes, 1,014,013 lbs.; other vegetables, 946,682 lbs.; pork, bacon, beef and other meats, 508,788 lbs.; milk, 136,436 gallons; eggs, 42,614 doz.; grain, 43,521 bushels; corn, 719 tons; hay, 1,534 tons; swine, 352 head; cattle, 50 head; fowl, 2,452.

Eighteen tons of vegetables were furnished without cost to other Government Departments—Mines and Resources (Indian Affairs), and Royal Canadian Mounted Police.

A comparative statement of Revenue Receipts showing Sales of Farm Produce by Penitentiaries is shown on page J-14.

C	Refunds of Previous Years' Expenditures	8,171 08
D	Miscellaneous: Fines and Forfeitures	538 56
Total Ordinary		<u>\$ 356,860 73</u>

Certified correct.

R. B. GIBSON,
Commissioner.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
J-12	105	Branch Administration.....	153,141 00	127,062 84	93,477 19
J-13	106 750)	*Operation and maintenance of penitentiaries...	5,117,915 00	4,428,647 47	3,711,907 46
PENSIONS AND OTHER BENEFITS					
J-16	Stat.	Pension to Mrs. Alice Joynson.....	500 00	500 00	499 92
J-16	Stat.	Pension to Mrs. Violet L. Jenkin.....	600 00	600 00	600 00
J-16	Stat.	Pension to Mrs. Jean Laird Farrell.....	600 00	600 00	600 00
J-16	107	Pension to William Tatton.....	564 00	564 00	564 00
J-16	584	*Compassionate allowance to Mrs. Olevia Sullivan.....	6,234 38	6,234 38	
Total Ordinary.....			<u>\$ 5,279,554 38</u>	<u>\$ 4,564,208 69</u>	<u>\$ 3,807,648 57</u>

*Complete title is shown in the following details.

Vote 105 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	120,558 00	120,558 00	114,049 82
Other Pay-list Items	1,583 00	1,583 00	1,089 48
Travelling Expenses	20,000 00	20,000 00	6,593 28
Printing and Stationery	4,000 00	5,750 00	2,964 61
Sundries	6,000 00	4,250 00	1,365 65
A Honorarium to Acting Superintendent for special additional services	1,000 00	1,000 00	1,000 00
	<u>\$ 153,141 00</u>	<u>\$ 153,141 00</u>	<u>\$ 127,062 84</u>

As at March 31, 1948, there were 48 salaried employees being paid from this account, of whom 24 were permanent and 24 temporary.

A Paid to G. L. Sauvart under authority of P.C. 23/3240, August 13, 1947.

Vote 106 (and Vote 750, Further Supplementary Estimates) Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and live stock; maintenance, discharge and transfer of convicts; compensation to discharged convicts permanently disabled while in penitentiaries

	Estimates	Allotments	Expenditures
Salaries	2,448,680 00	2,448,680 00	2,308,558 06
Other Pay-list Items	6,850 00	6,850 00	5,143 81
A Retiring Allowances	30,000 00	21,000 00	11,322 94
B Uniforms	66,360 00	86,360 00	65,738 40
C Messing	49,960 00	59,960 00	51,010 01
Printing and Stationery	8,000 00	10,000 00	8,366 35
D Other Administrative Charges	49,950 00	47,950 00	31,983 06
E Maintenance of Convicts	793,170 00	852,170 00	823,384 85
F Discharge Expenses	52,820 00	61,820 00	55,064 53
G Operating Expenses	604,790 00	604,790 00	568,266 71
Maintenance of Fixed Assets	154,095 00	154,095 00	139,436 95
Construction of Buildings, Walls and Ducts	279,080 00		
Dorchester:			
Remodelling Carpenter Shop		17,200 00	6,690 41
Dairy Barn and Milk House		10,200 00	9,085 51
Projects under \$5,000		29,100 00	9,616 41
		56,500 00	25,392 33
St. Vincent de Paul:			
Levesque Blvd., sewer to River des Prairies		6,000 00	2,923 79
Repairs and alterations to Hospital		6,000 00	2,607 68
Conversion and completion of Shop "M"		10,900 00	3,506 69
Projects under \$5,000		21,540 00	9,380 60
		44,440 00	18,418 76
Kingston:			
Horse Stable		6,000 00	5,425 21
Dissociation Cell Block		7,500 00	5,655 64
Electric Power Lines		5,000 00	1,056 73
Projects under \$5,000		19,330 00	4,479 28
		37,830 00	16,616 86
Collin's Bay:			
Cell Block B-3		18,000 00	15,542 45
Horse Stable F-14 and Manure Shed F-15		5,000 00	4,626 72
Boundary Walls and Towers		8,000 00	5,659 85
Shop C-4		8,000 00	6,118 21
Projects under \$5,000		14,850 00	1,445 20
		53,850 00	33,392 43
Manitoba:			
Dissociation Cell Block		10,000 00	5,051 09
Dairy Barn and Milk House		7,500 00	2,645 24
Projects under \$5,000		15,120 00	4,228 91
		32,620 00	11,925 24
Saskatchewan:			
Ducts		5,300 00	4,819 67
Projects under \$5,000		13,520 00	2,569 36
		18,820 00	7,389 03
British Columbia:			
Projects under \$5,000		9,020 00	4,443 14
Total Buildings, Walls and Ducts	279,080 00	253,080 00	117,577 79
H Machinery and Equipment	394,460 00	331,460 00	220,017 16
Live stock Purchases	29,700 00	29,700 00	22,776 85
Industrial Contracts (Recoverable)	150,000 00	150,000 00	
	<u>\$5,117,915 00</u>	<u>\$5,117,915 00</u>	<u>\$4,428,647 47</u>

As at March 31, 1948, there were 1,126 salaried employees being paid from this vote, of whom 724 were permanent and 402 temporary.

A Gratuities on retirement were paid under the Penitentiary Act, c. 6, 1939, as amended, to 4 employees as follows: St. Vincent de Paul, J. A. Cormier, \$4,108.33; Kingston, P. V. Bedore, \$1,094.24, F. Lay, \$300; Saskatchewan, A. Chisholm, \$5,820.37.

- B Uniforms for officers are made in the Penitentiaries.
- C One meal per day is served without cost to officers on duty. The monthly average of meals so served was 18,343, and the average cost per meal was 24.9 cents.
- D Includes the following grants in lieu of public school taxes: Dorchester, \$1,000; St. Vincent de Paul, \$500; Kingston, \$500; Manitoba, \$2,550.
- E Expenditures comprise the following: clothing, \$133,538.29; rations, \$524,801.61; other maintenance, \$165,044.95, including care of patients in mental hospitals (the average number of convicts in such institutions was 56), \$21,986.51, medical and surgical fees, \$5,607, hospital expenses, \$5,673.06, X-ray, \$2,171, eye-specialists' fees, \$1,818, optical supplies \$1,791.45 and dentists' fees and laboratory work, \$8,615.19.
- The remuneration accumulated to the credit of 1,467 convicts discharged during the year, amounting to \$63,620.47, is included in other maintenance. Against this amount, the sum of \$36,827.38 covering the cost of tobacco, smokers' supplies, etc., consumed by the convicts during the period of their incarceration was debited, and the balance, \$26,793.09, was paid to them in cash.
- F Discharge expenses consist of the cost of wearing apparel, \$46,743.55; transportation to point of sentence, \$8,240.98; sundry, \$80.
- G Expenditures include the following:—
- Fuel: Dorchester, \$46,562.14; St. Vincent de Paul, \$81,691.27; Kingston, \$38,535.86; Collin's Bay, \$22,655.40; Manitoba, \$28,152.49; Saskatchewan, \$38,498.17; British Columbia, \$20,585.09; total, \$276,680.42.
- Electric Current: Dorchester, \$8,146.90; St. Vincent de Paul, \$11,610.60; Kingston, \$7,352.33; Collin's Bay, \$2,942.71; Manitoba, \$6,660.09; Saskatchewan, \$10,531.47; British Columbia, \$8,357.84; total, \$55,601.94.
- Gasoline: Dorchester, \$1,339.48; St. Vincent de Paul, \$3,588.75; Kingston, \$2,311.05; Collin's Bay, \$2,367.18; Manitoba, \$1,055; Saskatchewan, \$1,892.40; British Columbia, \$1,068.06; total, \$13,621.92.
- H Purchases of \$1,000 or over were as follows:
- Dorchester: 1 dish washing machine, \$2,614.25; 6 transformers, \$2,376.75.
- St. Vincent de Paul: 1 dish washing machine, \$2,794.12; 1 storage heater, \$1,566; 3 new trucks and 1 used truck at a net cost of \$6,960.94, after deducting an allowance of \$300 for 3 used trucks.
- Kingston: 1 paper cutter, \$2,230.30; 1 clipper block machine, \$2,513.16; 1 lathe, \$1,294.06; 1 farm tractor, \$1,354.25; 1 new car at a net cost of \$1,237.85, after deducting an allowance of \$300 for 1 used car; 2 new trucks, \$6,828.01.
- Collin's Bay: 2 concrete mixers, \$4,712.70; 1 new dump truck at a net cost of \$2,162.03, after deducting an allowance of \$125 for 1 used truck.
- Manitoba: 1 boiler feed pump, \$1,348; 1 new truck, \$2,606.39.
- Saskatchewan: 1 planer, \$2,516.40; 1 new threshing machine at a net cost of \$1,632.79, after deducting an allowance of \$150 for 1 used threshing machine; 1 farm tractor, \$2,112.03; 1 farm combine, \$1,319.78; 1 new car at a net cost of \$1,563.92, after deducting an allowance of \$300 for 1 used car.
- British Columbia: 1 drill press, \$1,082.58; 1 new car at a net cost of \$1,355.87, after deducting an allowance of \$350 for 1 used car.
- Statements containing further details of revenues and expenditures by Penitentiaries, follow:

COMPARATIVE STATEMENT OF REVENUE RECEIPTS SHOWING SALES OF FARM PRODUCE BY PENITENTIARIES

	1947-48 Revenue Receipts		1946-47 Revenue Receipts	
	Total	From Sales of Farm Produce	Total	From Sales of Farm Produce
Dorchester	43,519 53	29,275 29	40,184 98	27,668 94
St. Vincent de Paul	102,074 30	37,596 54	110,775 44	42,365 21
Kingston	64,175 99	33,120 89	72,671 96	31,169 91
Collin's Bay	26,298 45	24,573 86	20,821 16	18,836 00
Manitoba	58,502 55	32,101 51	53,693 83	30,571 16
Saskatchewan	40,913 12	37,533 76	38,151 41	35,347 74
British Columbia	21,376 79	13,139 60	19,902 13	12,845 32
	<u>\$ 356,860 73</u>	<u>\$ 207,341 45</u>	<u>353,200 91</u>	<u>\$ 198,804 28</u>

DISTRIBUTION OF EXPENDITURES BY PENITENTIARIES

	Dorchester		St. Vincent de Paul		Kingston		Collin's Bay		Manitoba		Saskat- chewan		British Columbia		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Salaries.....	299,654	15	576,183	65	422,037	61	245,210	81	243,522	89	262,060	23	259,888	72	2,308,558	06
Other Pay-List Items.....	658	53	1,354	10	1,154	39	548	32	371	72	534	54	522	21	5,143	81
Retiring Allowances.....			4,108	33	1,394	24					5,820	37			11,322	94
Uniforms.....	11,650	81	18,645	35	10,163	21	3,936	57	5,139	75	8,397	24	7,805	47	65,738	40
Messing.....	6,799	67	11,222	68	10,377	39	7,750	70	2,598	37	6,233	99	6,027	21	51,010	01
Printing and Stationery.....	1,510	34	874	41	2,149	22	1,207	15	456	36	1,057	06	1,111	81	8,366	35
Other Administrative Charges.....	3,665	48	6,648	57	5,176	59	2,544	01	5,655	55	4,320	07	3,972	79	31,983	06
Maintenance of Convicts.....	113,280	36	233,080	68	168,602	43	62,830	51	68,886	05	83,275	92	93,428	90	823,384	85
Discharge Expenses.....	8,510	79	14,300	93	9,923	58	4,019	26	5,812	51	6,782	24	5,715	22	55,064	53
Operating Expenses.....	94,301	08	157,636	22	81,750	04	51,265	65	54,576	66	82,110	35	46,626	71	568,266	71
Maintenance of Fixed Assets.....	21,716	94	34,022	66	27,986	51	10,514	68	12,412	99	16,496	39	16,286	78	139,436	95
Construction of Buildings, Walls and Ducts.....	25,392	33	18,418	76	16,616	86	33,392	43	11,925	24	7,389	03	4,443	14	117,577	79
Machinery and Equipment.....	43,729	33	34,802	88	50,716	27	34,065	39	12,984	75	22,422	63	21,295	91	220,017	16
Live Stock Purchases.....	681	13	662	05	1,404	00	11,687	70	3,215	78	4,899	63	226	56	22,776	85
Total.....	631,550	94	1,111,961	27	809,452	34	468,973	18	427,558	62	511,799	69	467,351	43	4,428,647	47

PENSIONS AND OTHER BENEFITS

Pension to Mrs. Alice Joynton, c. 11, 1914.....	\$	500 00
Pension to Mrs. Violet L. Jenkin, Appropriation Act, c. 76, 1927.....	\$	600 00
Pension to Mrs. Jean Laird Farrell, Appropriation Act, c. 76, 1927.....	\$	600 00

Vote 107 Pension to William Tatton.....		564 00
Expenditures	\$	564 00

Vote 584 To provide for a compassionate allowance to Mrs. Olevia Sullivan, widow of George Sullivan, Deputy Warden, Kingston Penitentiary, equal to one-half of the gratuity to which Deputy Warden Sullivan would have been entitled had he chosen to resign		6,234 38
Expenditures	\$	6,234 38

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	5,345 78	9,750 34
Previous Years—Collectable		585 45
—Uncollectable	1,028 87	1,028 87
	<u>\$ 6,374 65</u>	<u>\$ 11,364 66</u>

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[14] Sundry Suspense Accounts				
Unclaimed Cheques Suspense—Justice—Penitentiaries	\$ 150 00			\$ 150 00

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over
and Travelling Expenses of \$500 or over**

The first list contains the names of all Headquarters Administration employees who were receiving \$3,000 or over as at March 31, 1948 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving \$3,000 or over at various penitentiaries, as well as particulars of deductions for certain perquisites.

		HEADQUARTERS ADMINISTRATION			
	<u>Salary rate</u>	<u>Travelling expenses</u>		<u>Salary rate</u>	<u>Travelling expenses</u>
Gibson, R. B., Commissioner	\$ 12,000 00		Coyles, H.	3,660 00	
McCulley, J., Deputy Commissioner..	7,500 00	\$ 1,391 46	Cratchley, R. H.	3,180 00	
Gendreau, L. P., Deputy Commissioner..	7,500 00	814 05	Hawkins, W. H.	3,900 00	
Armstrong, J. N.	3,000 00		Lawson, W. S. (Nov. 28) .	4,680 00	
Burton, R.	3,120 00	1,826 93	McLaughlin, J. A.	4,800 00	757 10
Coutts, C. C.	3,120 00	702 86	Pearson, S. J.	4,800 00	
			Sauvant, G. L.	5,400 00	
			Shortt, G. E. (Feb. 1) ...	3,420 00	

OUTSIDE OTTAWA					
	Salary rate	Less deductions		Salary rate	Less deductions
Dorchester:			Collin's Bay:		
Bourque, E. G.	\$ 3,720 00		Cleeton, H.	3,780 00	420 00
Goad, G. T.	5,040 00	\$ 540 00	Craig, W. H.	5,040 00	540 00
March, R. E.	3,210 00	420 00			
St. Vincent de Paul:			Manitoba:		
Belanger, J. C. A.	3,000 00		Bowden, N.	3,720 00	
Brodeur, E. O.	4,380 00	450 00	Campbell, A. H.	5,040 00	540 00
Coron, E.	4,200 00		West, W. H.	3,780 00	420 00
Julien, A.	3,000 00				
LeBel, G.	5,640 00	600 00	Saskatchewan:		
Lesage, R.	3,060 00		Duff, T.	3,780 00	420 00
Martineau, J. B.	3,120 00		Everatt, J. W.	5,040 00	540 00
Kingston:			British Columbia:		
Allan, R. M.	5,880 00	600 00	Beasley, F.	3,060 00	
McGall, K. J.	3,000 00		Douglass, R. S.	5,040 00	540 00
Millard, L. H.	4,200 00	450 00	Goss, L.	3,780 00	420 00
Pedder, A. G.	3,000 00				
Tweddell, T. N.	3,000 00				

The annual value of free quarters furnished to certain employees, as authorized by the Penitentiary Act, c. 6, 1939, as amended, was as follows: Dorchester, E. G. Bourque, \$180; St. Vincent de Paul, J. C. A. Belanger, \$180; Kingston, A. G. Pedder, \$200.

Suppliers receiving \$10,000 or over from this Office

C. L. Amos Coal Co. (Canada), Ltd., Montreal, Que., \$80,756.27; Anglo-Canadian Leather Co., Ltd., Montreal, Que., \$13,050.70; Atlantic Wholesalers (Eastern) Ltd., Sackville, N.B., \$18,027.37; Beardmore & Co., Ltd., Toronto, Ont., \$12,579.81; Beaver Specialty Ltd., Toronto, Ont., \$19,535.45; British American Oil Co., Ltd., Toronto, Ont., \$10,350.89; Burns & Co., Ltd., Calgary, Alta., \$12,717.28; Canada Packers Ltd., Toronto, Ont., \$66,381.06; Canadian Cottons Ltd., Montreal, Que., \$22,743.29; Canadian General Electric Co., Ltd., Ottawa, Ont., \$13,492.73; Canadian Livestock Co-operative Western Ltd., St. Boniface, Man., \$10,334.01; Canadian National Railways, Montreal, Que., \$17,735.63; Cumberland Railway & Coal Co., Springhill, N.S., \$35,201.60; Daigle & Paul, Ltd., Montreal, Que., \$11,778.20; Dominion Coal Co., Ltd., Sydney, N.S., \$16,338.40; Dominion Government, War Assets Corporation, \$22,294.46; Dominion Textile Co., Ltd., Montreal, Que., \$18,958.84; Drury's Fuel and Builders' Supplies Reg'd., Kingston, Ont., \$22,307.85; Foster Wheeler Ltd., St. Catharines, Ont., \$16,264.95; John M. Garland Son & Co., Ltd., Ottawa, Ont., \$26,556.02; Gilley Bros., Ltd., New Westminster, B.C., \$16,060.34; S. Green, Kingston, Ont., \$14,269.01; Harstone Coal Co., Winnipeg, Man., \$27,654.33; Huntingdon Woollen Mills Ltd., Huntingdon, Que., \$16,212.05; Imperial Tobacco Sales Co. of Canada, Ltd., Montreal, Que., \$16,448.74; International Har-

vester Co. of Canada, Ltd., Hamilton, Ont., \$14,520.12; Kingston Creamery, Kingston, Ont., \$10,194.60; Kingston Public Utilities Commission, Kingston, Ont., \$10,370.04; Lang Tanning Co., Ltd., Kitchener, Ont., \$12,088.54; Lever Brothers Ltd., Toronto, Ont., \$11,257.91; W. C. Macdonald Inc., Montreal, Que., \$32,448.30; Morris Coal Co., Kingston, Ont., \$40,079.49; Northern Cartage & Contracting Co., Ltd., Prince Albert, Sask., \$38,147.07; Northern Electric Co., Ltd., Ottawa, Ont., \$10,485.52; Penmans Limited, Paris, Ont., \$33,051.56; W. P. Peters Seed Co., Kingston, Ont., \$15,478.95; Purity Flour Mills, Ltd., Toronto, Ont., \$38,937.72; Quebec Hydro, Montreal, Que., \$11,610.60; Quebec Provincial Hospitals, Quebec, Que., \$11,938.59; Thomas Robertson (Canada) Ltd., Montreal, Que., \$11,552.83; The Saskatchewan Power Commission, Regina, Sask., \$10,531.47; Swift Canadian Co., Ltd., Toronto, Ont., \$23,119.79; Western Grocers Ltd., Winnipeg, Man., \$17,028.40; Wilsil Ltd., Montreal, Que., \$26,222.77.

1947-48
PUBLIC ACCOUNTS

PART II
K

DEPARTMENT OF LABOUR

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF LABOUR

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—			
Ordinary	37,791,653	96	
Special	42	03	
Demobilization and Reconversion	11,391,600	20	
			49,183,296 19
Revenues—			
Ordinary	33,408	31	
Special Receipts	557,980	90	
			591,389 21
Net Charge			\$ 48,591,906 98

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[10] Floating Debt—			
(d) Outstanding Cheques and Warrants	91 22	31 00	122 22
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	440,025 74	202,680 20	237,345 54
[12] Insurance, Pension and Guaranty Accounts—			
(a) Government Annuities	357,161,953 00	72,356,282 00	429,518,235 00
(b) Insurance and Guaranty Funds	373,466,924 49	82,372,824 17	455,839,748 66
[13] Deferred Credits	3,689 76	3,195 83	493 93
[14] Sundry Suspense Accounts	44,558 15	10,925 32	33,632 83
	\$731,117,242 36	\$154,512,335 82	\$885,629,578 18

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page K-17 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Proceeds from Sales	3,012 10	1,955 94
B Refunds of Expenditure	29,407 34	19,946 88
C Miscellaneous	988 87	960 35
Total Ordinary	33,408 31	22,863 17
Special Receipts—		
D Refunds of Previous Years' Special Expenditures	4,069 03	5,008 50
E Refunds of Previous Years' War and Demobilization Expenditures	535,066 79	130,097 75
F Miscellaneous War, Demobilization and Reconversion Revenues	18,845 08	55,787 98
G Cash Surplus from Operations		282,102 68
Grand Total	\$ 591,389 21	\$ 495,860 08

Details

Ordinary Revenue—		
A Proceeds from Sales: <i>Labour Gazette</i> and other publications, \$2,930.90; sundry, \$81.20		3,012 10
B Refunds of Previous Years' Expenditures, \$29,253.46; refunds of outstanding advances, \$153.88		29,407 34
C Miscellaneous		988 87
Total Ordinary		33,408 31
Special Receipts—		
D Refunds of Previous Years' Special Expenditures: Refunds received from the Provinces re relief settlement and youth training—Nova Scotia, \$283.50; New Brunswick, \$2,019.75; Quebec, \$413.70; Manitoba, \$550.10; Saskatchewan, \$35; British Columbia, \$766.98		4,069 03
E Refunds of Previous Years' War and Demobilization Expenditures: Refunds received from the Provinces relating to the Canadian Vocational Training Program—New Brunswick, \$7,945.88; Quebec, \$6,423.47; Ontario, \$135,231.44; Manitoba, \$10,650.19; Saskatchewan, \$11,765.48; Alberta, \$15,860.09; British Columbia, \$446.26	188,322 81	
Payments received from the Provinces for machinery and equipment purchased by the Dominion for use in Vocational Training Schools—Nova Scotia, \$22,262.35; Quebec, \$142,003.79; Ontario, \$18,937.25; Manitoba, \$13,378.94; Saskatchewan, \$31,504.49; Alberta, \$49,826.90; British Columbia, \$18,406.45	296,320 17	
Provincial share of costs of transportation, meals and work clothing supplied to Polish agricultural workers—Nova Scotia, \$211.64; New Brunswick, \$116.25; Quebec, \$498.41; Ontario, \$1,000; Manitoba, \$460.43; Saskatchewan, \$541.92; Alberta, \$897.26; British Columbia, \$224.87	3,950 78	
Provincial share of expenses of Conciliation Boards appointed under the provisions of the Wartime Labour Relations Regulations—Nova Scotia, \$271.98; New Brunswick, \$84.94; Ontario, \$262.80; Manitoba, \$798.45	1,418 17	
Repayment by students of loans	29,946 99	
Miscellaneous	9,792 21	
Unemployment Insurance Commission: Refunds of expenses in connection with general labour transference in industries and agriculture, \$5,272.56; miscellaneous, \$43.10	5,315 66	
		535,066 79
F Miscellaneous War, Demobilization and Reconversion Revenues: Fines and forfeitures, \$512; rental of buildings both owned and leased by the Japanese Division, \$4,526.98; keep collected from Japanese, \$7,518.55; miscellaneous, \$6,287.55		18,845 08
Grand Total	\$ 591,389 21	

Certified correct.

A. MACNAMARA,
Deputy Minister of Labour.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-1948 Appropriations	1947-1948 Expenditures	1946-1947 Expenditures
K-5		Stat. Minister of Labour—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
K-6	108	Departmental Administration.....	701,576 00	699,536 02	654,772 66
K-6	109	Annuities Act—			
	585	Administration.....	670,660 56	665,622 45	566,968 04
K-6	753	* To authorize payments in discharge of obligations under annuity contracts issued prior to the first day of January, 1947.....	1 00		
K-6	586	To provide authorization for refund, out of the Government Annuities Fund, of the amounts of overpayment of premiums received under Annuity Contracts 68181 and 88825 plus interest at the rate of 1½% to the date of such refund.....	1 00		
K-7		Stat. Government Annuities—Payment required to maintain reserve.....	331,856 85	331,856 85	977,069 58
K-7	110	*Fair Wages, Conciliation, Industrial Relations, 754} Industrial Disputes Investigations.....	282,200 00	259,721 34	166,124 38
K-7	111	International Labour Conference.....	42,000 00	32,063 26	34,988 79
K-8	112	Labour Gazette and other publications authorized by Labour Department Act.....	104,675 54	100,505 86	79,263 33
K-8	113	Vocational Training Co-ordination Act 1942—Payments to the Provinces under agreements, including undischarged commitments of previous years.....	825,000 00	503,625 17	464,982 19
K-8	114	Expenses of Vocational Training Advisory Council.....	4,000 00	3,182 28	1,351 03
K-9		Stat. Technical Education Act—Payments to Province of Manitoba for encouragement of Technical Education.....	34,235 49	34,235 49	25,425 85
UNEMPLOYMENT INSURANCE ACT, 1940					
K-9	115	*Administration.....	19,160,280 00	17,640,405 24	18,726,118 86
K-10	116	Government's contribution to Unemployment 588} Insurance Fund.....	17,500,000 00	17,500,000 00	15,200,000 00
K-11	117	Advances to Workers under Section 91 of the Act.....	10,000 00		
K-11	589	*To provide that, notwithstanding anything in the Civil Service Act or the Civil Service Superannuation Act, the appointments of J. E. Neish as Employment Adviser, Grade 3 and of L. J. Ricks as Employment and Claims Officer, Grade 4, of the Unemployment Insurance Commission shall be deemed to have been made in accordance with Section 111D of the Civil Service Superannuation Act.....	1 00		
SUPERANNUATION AND RETIREMENT BENEFITS					
K-11		Stat. Gratuities to families of deceased employees....	8,900 00	8,900 00	3,988 00
		Total Ordinary.....	39,687,387 44	37,791,653 96	36,913,052 71
SPECIAL					
K-11	118	To provide for Relief Projects (undischarged commitments).....	5,000 00	42 03	4,544 89
DEMOBILIZATION AND RECONVERSION					
K-11	511	Administration re Placement of Labour Planning, Co-ordination of Training; Reinstatement in Civil Employment Act, 1946; Co-ordination of ship-loading and unloading operations, and winding up of Selective Service matters and National Registration records.....	204,500 00	170,925 56	400,934 45
K-12	512	Manpower Statistics Unit.....	30,000 00	29,558 69	74,165 67
K-12	513	National War Labour Board and Regional 914} Boards.....	20,945 00	19,561 85	371,817 39
K-12	514	Wartime Bureau of Technical Personnel.....	60,000 00	51,593 76	115,530 80

DEPARTMENT OF LABOUR

K-5

See Page	No. of Vote	Services	1947-1948 Appropriations	1947-1948 Expenditures	1946-1947 Expenditures
		Vocational Training—			
K-13	515	Administration.....	73,180 00	48,402 92	76,263 58
K-13	516	Payments to the Provinces under agreements respecting assistance to Vocational Schools, including undischarged commitments of previous years.....	2,000,000 00	1,999,887 14	2,442,167 50
K-13	517	Foremanship and Supervisory Training.....	30,000 00	11,663 42	16,160 41
K-13	518 } 915 }	Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years.....	8,500,000 00	6,404,704 78	13,048,632 11
K-13	519	To provide for Dominion contribution towards replacement by a province or municipality of machinery used in war emergency training under such terms and conditions as may be approved by the Governor-in-Council, including undischarged commitments of previous years.....	300,000 00	33,216 48	3,096 68
K-14	520	Payments to the provinces under agreements with respect to training and re-training former war workers, and capital expenditures for Vocational School buildings and equipment.....	2,750,000 00	1,264,436 85	6,338 56
K-14	521	Personnel Management Training Program.....	1,000 00		2,335 36
K-14	522	Expenses of Conferences with representatives of organizations of employers and employees on labour policy.....	5,000 00		
K-14	523	Wartime Labour Relations Board.....	19,500 00	14,240 15	99,011 23
K-15	524	To provide for re-location, maintenance and welfare of persons of Japanese race in Canada and to provide such financial assistance for repatriation of persons of Japanese race as may be authorized by the Governor-in-Council.....	900,000 00	611,125 07	3,161,008 32
K-15	525	To provide for the effective organization and use of agricultural manpower, including recruiting, transporting and placing workers on farms and related industries and assistance to the Provinces pursuant to agreements that may be entered into by the Minister of Labour with the Provinces and approved by the Governor-in-Council.....	375,000 00	210,119 33	352,586 08
K-16	526	To provide for payment to the National Film Board for educational films for exhibition.....	24,000 00	24,000 00	24,000 00
K-16	527 } 916 }	To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and other essential industry in Canada where Canadian labour is not available to meet the need.....	700,000 00	293,302 45	235,548 84
UNEMPLOYMENT INSURANCE COMMISSION					
K-16	528	To provide for transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto.....	550,000 00	204,861 75	549,447 33
		Expenditures: from Appropriations not required for 1947-48.....			444,431 56
		Total Demobilization and Reconversion.....	16,543,125 00	11,391,600 20	21,423,475 87
		Grand Total.....	\$56,235,512 44	\$49,183,296 19	\$58,341,073 47

* Complete title is shown in the following details.

Salary of Minister, Hon. Humphrey Mitchell, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister. Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

Vote 108 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	596,800 00	610,875 00	609,415 27
Other Pay-list Items	3,276 00	3,126 00	3,062 55
Printing and Stationery	40,000 00	50,000 00	49,991 44
Publicity	25,000 00	7,825 00	7,824 22
Subscriptions to Newspapers, etc.	2,500 00	950 00	936 07
A Sundries	12,000 00	9,600 00	9,552 66
Telephones, Telegrams and Postage	10,000 00	7,500 00	7,210 55
Travelling Expenses	12,000 00	11,700 00	11,543 26
	<u>\$ 701,576 00</u>	<u>\$ 701,576 00</u>	<u>\$ 699,536 02</u>

As at March 31, 1948, there were 265 salaried employees being paid from this vote, of whom 41 were permanent and 224 temporary.

A Includes a payment of \$5,000 as a grant to Frontier College, authorized by P.C. 34/588, February 14, 1948.

Vote 109 (and Vote 585, Further Supplementary Estimates) Annuities Act—Administration

	Estimates	Allotments	Expenditures
Salaries	228,501 00	228,741 00	228,741 00
Other Pay-list Items	1,794 00	1,804 00	1,802 29
Allotted from Vote 73, Salaries, etc.	43,465 56	43,465 56	43,465 56
A Commissions to Agents	360,000 00	350,300 00	345,585 85
Printing and Stationery	25,000 00	30,100 00	30,055 26
Sundries	7,200 00	11,100 00	11,087 31
Telephones, Telegrams and Postage	3,700 00	3,850 00	3,739 24
Travelling Expenses	1,000 00	1,300 00	1,145 94
	<u>\$ 670,660 56</u>	<u>\$ 670,660 56</u>	<u>\$ 665,622 45</u>

As at March 31, 1948, there were 174 salaried employees being paid from this vote, of whom 23 were permanent and 151 temporary.

A The following agents were paid commissions of \$5,000 or over: R. B. Amos, \$6,078.68; W. B. Amos, \$6,103.22; D. McL. Anderson, \$6,550.56; F. W. E. Bartholomew, \$7,450.21; A. Berscht, \$6,769.34; J. A. Breton, \$5,194.57; H. S. Cooper, \$6,212.94; F. C. Crosby, \$6,355.85; H. L. Gilmour, \$5,147.19; G. Gleave, \$6,537.73; C. R. Hall, \$5,623.32; H. P. A. Hermanson, \$5,678.65; G. H. Hills, \$5,367.78; T. G. Hills, \$6,114.33; R. Hogarth, \$5,160.16; E. A. Jenkins, \$6,412.64; R. E. Latham, \$5,744.86; F. Mackinnon, \$6,509.22; H. Marcotte, \$6,021.87; J. D. A. McDonald, \$6,455.30; C. A. McFadgen, \$5,198.12; A. E. Milton, \$6,676.74; F. W. Plaxton, \$5,810.49; G. H. Quinn, \$5,567.39; W. W. Ryan, \$5,968.23; R. Seguin, \$5,806.13; M. P. Shea, \$5,849.39; A. M. Sinclair, \$6,305.74; H. L. Smith, \$6,222; J. F. Tilley, \$5,937.37; G. C. Wright, \$6,788.33.

Vote 753 Annuities Act—To authorize payment after as well as before the end of the current fiscal year out of the Government Annuities Fund in discharge of obligations under annuity contracts issued prior to the first day of January, 1947, and purporting to have been so issued or amended under the Government Annuities Act and ratified by the Governor in Council.

Expenditures\$ 1 00 nil

Under the above authority the following payments were made: Estate of the late John H. Hitchens, \$5,151.87; Estate of the late Winnifred E. King, \$540; Estate of the late Bertha V. Meloche, \$367.25; Estate of the late Helen Wagner, \$75.10; Estate of the late C. Edith Smith, \$600; Esabella Ethridge, \$167.20; Estate of the late Hamilton Aspin, \$128.56; Estate of the late William C. Johnston, \$325.60.

Vote 586 Annuities Act—To provide authorization for refund, out of the Government Annuities Fund, of the amounts of overpayment of premiums received under Annuity Contracts 68181 and 88825 plus interest at the rate of 1½% to the date of such refund.

Expenditures\$ 1 00 nil

No charges were made to the Fund under the above authority.

Government Annuities—Payment required to maintain reserve, Government Annuities Act, c. 7, R.S., as amended.....	\$ 331,856 85
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Section 15 of the Act requires that the liabilities in the statutory account shall include, at the end of each fiscal year, the present value of all annuities contracted for to that date. As premium, income and interest credits were insufficient to provide for this liability, the account was augmented by the above amount (see "Government Annuities" under Open Accounts further on in this section).

Vote 110 (and Vote 754, Further Supplementary Estimates) Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations, including the administration of legislation relating thereto, and for activities re promotion of co-operation in industry between Labour and Management

	Estimates	Allotments	Expenditures
Salaries	188,294 00	178,394 00	178,273 98
Other Pay-list Items	406 00	406 00	313 58
Printing and Stationery	2,000 00	3,950 00	1,959 22
A Travelling Expenses	30,000 00	26,750 00	22,827 16
Telephones, Telegrams and Postage	5,000 00	7,300 00	7,295 72
Sundries	1,500 00	2,500 00	1,949 94
B Expenses re Industrial Disputes Investigations.....	30,000 00	40,000 00	28,823 60
Advertising and Publicity	25,000 00	22,900 00	18,278 14
	<u>\$ 282,200 00</u>	<u>\$ 282,200 00</u>	<u>\$ 259,721 34</u>

This vote provided for the administration of the Fair Wages and Hours of Labour Act, c. 39, 1935, and the Industrial Disputes Investigations Act, c. 112, R.S., as amended.

As at March 31, 1948, there were 58 salaried employees being paid from this vote, of whom 15 were permanent and 43 temporary.

- A The following persons serving on a per diem basis received travelling expenses of \$500 or over: L. W. Brockington, \$749.38; Hon. Mr. D. A. McNiven, \$557.
- B Payments re various boards and enquiries under the Industrial Disputes Investigations Act. L. W. Brockington and Hon. Mr. D. A. McNiven were paid per diem allowances of \$30 and received \$750 and \$1,530 respectively.

Vote 111 International Labour Conference

	Estimates	Allotments	Expenditures
A Allowances and Expenses of Delegates	40,000 00	39,500 00	29,757 93
Sundries	2,000 00	2,500 00	2,305 33
	<u>\$ 42,000 00</u>	<u>\$ 42,000 00</u>	<u>\$ 32,063 26</u>

This vote was provided for the expenses of the delegates and advisers.

- A Travelling and living expenses of \$500 or over were paid the following delegates and advisers who were not Government employees: H. W. MacDonell, \$1,396.10; C. H. Millard, \$878.13; G. V. V. Nichols, \$1,111.09; W. Page, \$2,001.05; A. Roberge, \$1,716.67; A. Ross, \$1,490.95; H. Taylor, \$2,339.82 (including \$414.42 charged to Vote 523).

Expenses of Government employees attending as delegates or advisers are included in the list of salary rates and travelling expenses given at the end of this section.

Vote 112 (and Vote 587, Further Supplementary Estimates) *Labour Gazette* and other publications authorized by Labour Department Act

	Estimates	Allotments	Expenditures
Salaries	18,876 00	19,231 00	19,231 00
<i>Labour Gazette</i> Correspondents	5,752 00	6,397 00	5,752 00
Other Pay-list Items	48 00	48 00	35 83
Allotted from Vote 73, Salaries, etc.	1,299 54	1,299 54	1,299 54
Printing and Binding	78,000 00	76,500 00	73,249 68
Stationery and Supplies	500 00	300 00	44 37
Sundries	200 00	900 00	893 44
	<u>\$ 104,675 54</u>	<u>\$ 104,675 54</u>	<u>\$ 100,505 86</u>

As at March 31, 1948, there were 41 salaried employees being paid from this vote, of whom 2 were permanent and 39 temporary.

Vote 113 Vocational Training Co-ordination Act, 1942—Payments to the Provinces under agreements, including undischarged commitments of previous years

	Estimates	Allotments	Expenditures
Youth Training, including undischarged commitments of previous years	525,000 00	525,000 00	385,602 17
Apprenticeship Training, including undischarged commitments of previous years	300,000 00	300,000 00	118,023 00
	<u>\$ 825,000 00</u>	<u>\$ 825,000 00</u>	<u>\$ 503,625 17</u>

A summary of payments to the Provinces follows:

	Youth training	Apprenticeship training
Nova Scotia	19,128 14	7,688 62
Prince Edward Island	10,281 68	
New Brunswick	25,214 68	5,855 07
Quebec	181,834 33	
Ontario	50,000 00	42,519 99
Manitoba	6,130 81	14,200 44
Saskatchewan	37,336 14	16,340 01
Alberta	19,720 47	24,369 31
British Columbia	35,279 00	6,442 65
	<u>\$ 384,925 25</u>	<u>\$ 117,416 09</u>

The balance of \$1,283.83 represented payment of arrears of sales tax.

Vote 114 Vocational Training Co-ordination Act, 1942—Expenses of Vocational Training Advisory Council.....

Expenditures\$ 4,000 00

3,182 28

The Vocational Training Co-ordination Act, c. 34, 1942, provides for the appointment of an Advisory Council to carry out investigations of problems relating to the operation of the Act and to make reports and recommendations thereon.

This vote was for payment of travelling expenses and per diem allowances of the members of the Council, who serve without salary.

F. T. Fairey received travelling expenses of \$625.70.

Technical Education Act—Payments to Province of Manitoba for encouragement of Technical Education.....	\$ 34,235 49
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The Technical Education Act, c. 193, R.S., as amended, provides for payment to the Provinces for the purpose of promoting and assisting technical education, subject to the Provinces fulfilling certain conditions. Commitments under agreements entered into with all Provinces other than the Province of Manitoba have been discharged.

UNEMPLOYMENT INSURANCE ACT, 1940

Vote 115 Administration, including expenditures incurred in connection with the activities of the National Employment Service as delegated by the Minister of Labour in accordance with Section 88 of the Act

	Estimates	Allotments	Expenditures
Salaries	15,315,000 00	14,891,000 00	14,071,983 46
Other Pay-list Items	140,280 00	140,280 00	110,703 31
A Professional and Special Services	100,000 00	203,000 00	192,272 48
B Commission to Post Office Department	275,000 00	335,000 00	333,097 27
Printing and Stationery	400,000 00	530,000 00	478,282 90
Unemployment Insurance Stamps	25,000 00	32,000 00	31,219 78
Unemployment Insurance Books	50,000 00	50,000 00	43,906 73
C Travelling Expenses	510,000 00	585,000 00	489,810 02
D Freight, Express and Cartage	30,000 00	44,000 00	39,795 71
E Equipment	275,000 00	275,000 00	121,560 81
F Telephones, Telegrams and Postage	600,000 00	650,000 00	594,424 21
G Alterations, Maintenance and Repairs—Buildings	350,000 00	275,000 00	158,413 22
H Rents	900,000 00	900,000 00	848,936 36
I Advertising and Publicity	150,000 00	150,000 00	37,321 58
J Miscellaneous Current Expenses	40,000 00	100,000 00	88,677 40
	<u>\$ 19,160,280 00</u>	<u>\$ 19,160,280 00</u>	<u>\$ 17,640,405 24</u>

The Unemployment Insurance Act, 1940, as amended, has a two-fold purpose, namely, the payment of unemployment insurance benefits to insured workers involuntarily unemployed and the creation of a national employment service to assist employees and employers in the solution of their employment problems. In addition, the Act provides for the establishment of a special account in the Consolidated Revenue Fund to be known as the Unemployment Insurance Fund, see under Open Accounts, [12] Insurance Pension and Guaranty Accounts, further on in this section. The moneys that go to create this fund are derived from contributions made by employed persons, employers of such persons and the Federal Government. The funds thus provided are to be utilized only for the payment of unemployment insurance benefits and any other payments permissible under the Act. The costs of the administration of the Act including expenditures incurred in connection with the activities of the National Employment Service are charged to the above vote.

As at March 31, 1948, there were 7,111 salaried employees being paid from this vote, of whom 815 were permanent and 6,296 temporary.

Salaries and wages were paid to casual employees as follows: for distribution of unemployment insurance books, benefit claims, and for compilation of head office master index, \$482,706.83; janitor and char service through the Department of Public Works, \$145,524.74.

P.C. 100/6173, September 21, 1945, authorized the payment of an allowance of \$250 per month to H. W. Firth, as part time representative, Employment Service and Unemployment Insurance Branch, Dawson, Yukon Territory.

A Legal fees, \$27,440.28; court costs, \$807.14; fees for personnel of Courts of Referees and Unemployment Insurance Advisory Committees, \$68,962.15; protective service rendered in local and regional offices, \$94,966.57; sundries, \$96.34.

Legal fees of \$1,000 or over were paid as follows: Bogart & MacMaster, Toronto, Ont., \$3,446.68; E. Courchesne, Montreal, Que., \$3,187.66; M. H. Fortier, Montreal, Que., \$2,958.90; L. E. Parent, Quebec, Que., \$1,618.23.

B Commissions were paid under authority of P.C. 114/5687, July 2, 1942, at the rate of 6/10ths of one per cent of sales of stamps and meter impressions. These commissions were on total sales of \$55,516,213.62.

C In addition to travelling expenses listed at the end of this section, this allotment includes: travelling expenses for other than Government employees, \$9,963.16 (including \$1,306.95 paid to Hon. L. Cannon and \$1,227.13 paid to Hon. W. J. Lindal); per diem allowances, including reimbursement for time lost, \$6,066.78; bus and street car fares, \$14,749.34. Travelling expenses include charges for air travel amounting to \$10,359.25.

- D Expenditures comprise: air transportation of goods, \$191.86; freight, \$14,271.10; express, \$15,343.80; cartage, \$9,979.39; sundries, \$9.56.
- E Expenditures for acquisition of furniture, furnishings and fixtures amounted to \$62,036.76, educational equipment to \$1,869.54, and office equipment to \$43,185.36, while maintenance charges were \$14,469.15. The foregoing expenditures include \$59,293.44 paid through the Department of Public Works and \$60,274.04 paid through the Department of Public Printing and Stationery for furniture, maintenance of equipment and office equipment.
- F Charges for the various services were: telephone rentals, \$104,202.08; long distance telephone calls, \$64,508.04; telegrams, \$47,243.30; postage, \$370,248.23; messenger service, \$1,147.06; armoured car delivery service, \$7,075.50.
- G These payments were made through the Department of Public Works. Buildings where repairs and alterations cost \$2,000 or over are: Halifax, N.S., Knights of Columbus Hostel, \$2,358.44; Sydney, N.S., Azar Building, \$6,613.38; Montreal, Que., 205 Lagauchetiere St., \$3,369.40, 1200 St. Alexander St., \$8,774.74; Ottawa, Ont., No. 5 Temporary Building, \$3,702.84, MacKenzie Building, \$16,074.86; Oshawa, Ont., 26 Albert St., \$6,425.81; Toronto, Ont., Keene Building, \$9,548.67, Hyslop Building, \$17,249.66; Calgary, Alta., Traders Building, \$9,799.39.

Details of contracts amounting to \$5,000 or over are as follows:

Contractor	Project and Location	Amount of Contract	Payments in 1947-48
Bennett-Pratt, Ltd.....	Hyslop Building, Toronto.....	\$ 127,542 00	\$ 1,000 00 (f)
Redfern Construction Co. Ltd.....	Hyslop Building, Toronto.....	11,970 00	11,970 00 (f)
Therien Co. Ltd.....	MacKenzie Building, Ottawa.....	5,607 00	5,607 00 (f)
W. O. Pickthorne and Son.....	MacKenzie Building, Ottawa.....	5,873 00	5,873 00 (f)

(f) including final payment.

- H Rent of buildings was \$836,440.16, of storage space, \$32, and of office equipment, \$12,464.20. The expenditures include payments made through the Department of Public Works amounting to \$836,193.66. Amounts of \$5,000 or over paid as rentals were: Moncton, N.B., Northern Electric Co. Ltd., \$7,200; New Glasgow, N.S., Frank H. Sobey, \$7,000; Sydney, N.S., Joseph G. Azar, \$6,457.50; Montreal, Que., Royal Edward Laurentian Hospital, \$5,802.79, The Bell Telephone Co. of Canada, \$5,700, Hanson Bros. Realty Corporation, \$18,297, Insurance Exchange Building Ltd., \$42,792.14, J. B. Langlois and Hormidas Langlois, \$6,000, Freres de Saint Gabriel (Patronage St. Vincent de Paul), \$5,400, Mrs. Rose Blumenthal, \$7,500, Read Building Ltd., \$19,082.51; Quebec, Que., L'Action Catholique, \$11,700; Rosemont, Que., Fabrique St. Brendan, \$5,360; Shawinigan Falls, Que., City of Shawinigan, \$5,729.13; Verdun, Que., Walter Woodall, \$7,000; Hamilton, Ont., Imperial Oil Ltd., \$9,900; Kingston, Ont., Anderson Bros. Ltd., \$5,496; London, Ont., John Bevan Hay, \$10,764.10; Oshawa, Ont., S. R. Alger, Holdings Ltd., \$9,600; Ottawa, Ont., Air Chute Realty Ltd., \$5,333.50; St. Catharines, Ont., Lincoln Properties Ltd., \$12,753.79; Sudbury, Ont., Estate of J. J. MacKay, \$5,400; Toronto, Ont., L. E. Miller Ltd., \$6,000, Spadina Investments Ltd., \$26,052.96, Midland Investments Ltd., \$18,306.42, George W. Hyslop in Trust, \$11,970; Windsor, Ont., Peter Tinning, \$11,655; Winnipeg, Man., David Slater Ltd., \$28,000, Provincial Government of Manitoba, \$6,480; Regina, Sask., Bank of Montreal, \$5,400; Saskatoon, Sask., D. W. Dick and Co., \$22,486.69; Edmonton, Alta., J. A. Weber, \$21,000; Vancouver, B.C., National Health Association, \$10,650, Stock Exchange Bldg. Corporation Ltd., \$24,251.88, Adam and Co. Ltd., \$5,900, Citizens' Rehabilitation Council of Greater Vancouver, \$38,551.38.
- I Expenditures comprise: newspaper advertising, \$35,858.58; radio services, \$1,463.
- J Expenditures comprise: heat, \$14,279.52; electricity, \$56,341.29; water, \$7,572.43; subscriptions to newspapers and periodicals, \$3,258.38; Government Officers' Guarantee Fund, \$2,945.94; sundries, \$4,279.84.

Vote 116 (and Vote 588, Further Supplementary Estimates) Government's contribution to Unemployment Insurance Fund.....	17,500,000 00
Expenditures	\$ 17,500,000 00

The Government's contribution to the Unemployment Insurance Fund, under the provisions of the Unemployment Insurance Act, c. 44, 1940, as amended, represents one-fifth of the aggregate credits to the fund— which were derived from (1) sale of stamps, \$43,036,941.57; and (2) contributions paid other than by stamps, \$47,421,367.73—after deducting refunds of contributions made under the provisions of the Act, \$155,213.37.

From the above figures it will be noted that the amount to be contributed by the Government was \$18,091,661.86, so that after applying the amount of \$3,457.58 of the above vote to liquidate an undischarged liability for the fiscal year 1946-47, and the balance of \$17,496,542.42 to the current year, there remains an undischarged liability of \$595,119.44.

Vote 117 Advances to Workers under Section 91 of the Act.....	\$ 10,000 00
Expenditures	nil

This vote was provided for the payment of advances of a recoverable nature to workers seeking employment. No advances were made during the current year.

Vote 589 To provide that, notwithstanding anything in the Civil Service Act or the Civil Service Superannuation Act, the appointments of J. E. Neish as Employment Adviser, Grade 3 and of L. J. Ricks as Employment and Claims Officer, Grade 4, of the Unemployment Insurance Commission, shall be deemed to have been made in accordance with the provisions of Section 11D of the Civil Service Superannuation Act which shall apply thereto, and that each of such persons shall be deemed to have been on leave of absence from the Unemployment Insurance Commission while on active service with His Majesty's Armed Forces effective August 1, 1941.....	\$ 1 00
Expenditures	nil

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 8,900 00
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SPECIAL

Vote 118 To provide for Relief Projects (undischarged commitments).....	\$ 5,000 00
Expenditures	42 03

Payment was made to the Province of Quebec.

DEMOBILIZATION AND RECONVERSION

Vote 511 Administration re Placement of Labour Planning Co-ordination of Training; Reinstatement in Civil Employment Act, 1946; Co-ordination of ship-loading and unloading operations, and winding up of Selective Service matters and National Registration records

	Estimates	Allotments	Expenditures
Temporary Assistance	104,665 00	104,665 00	100,865 04
Other Pay-list Items	335 00	335 00	315 91
Travelling Expenses and Living Allowances	10,000 00	8,500 00	7,487 13
Telephones, Telegrams, Postage, etc.	3,500 00	3,500 00	3,360 63
Printing, Stationery and Supplies	6,000 00	1,500 00	590 74
Advertising and Publicity	75,000 00	73,089 51	45,424 37
Fees, Allowances and Expenses of Board and Committee Members	4,000 00	3,250 00	3,221 25
Miscellaneous	1,000 00	9,660 49	9,660 49
	\$ 204,500 00	\$ 204,500 00	\$ 170,925 56

As at March 31, 1948, there were 32 temporary salaried employees being paid from this vote.

Vote 512 Manpower Statistics Unit

	Estimates	Allotments	Expenditures
Temporary Assistance	18,702 00	16,310 00	15,895 16
Other Pay-list Items	210 00	160 00	154 47
Cartage, Freight and Express	1,000 00	30 00	25 50
Machine Rentals	6,000 00	11,760 00	11,757 00
Printing, Stationery and Supplies	3,000 00	1,730 00	1,726 56
Miscellaneous	1,088 00	10 00	
	<u>\$ 30,000 00</u>	<u>\$ 30,000 00</u>	<u>\$ 29,558 69</u>

As at March 31, 1948, there were 11 temporary salaried employees being paid from this vote.

Vote 513 (and Vote 914, Further Supplementary Estimates) National War Labour Board and Regional Boards

	Estimates	Allotments	Expenditures
Temporary Assistance and Remuneration	12,888 00	18,538 00	18,518 04
Other Pay-list Items	57 00	57 00	45 53
Telephones, Telegrams, Postage, etc.	1,000 00	500 00	195 99
Printing and Stationery	2,000 00	500 00	195 43
Travelling Expenses	3,000 00	350 00	18 37
Miscellaneous	2,000 00	1,000 00	588 49
	<u>\$ 20,945 00</u>	<u>\$ 20,945 00</u>	<u>\$ 19,561 85</u>

This vote was provided for the necessary administrative expenses in connection with the general winding up of the functions of the above Boards which consisted of representatives of employers and employees and were established to administer the Wartime Wages Control Order which was not continued throughout the current fiscal year.

As at March 31, 1948, there were 2 temporary salaried employees being paid from this vote.

Vote 514 Wartime Bureau of Technical Personnel

	Estimates	Allotments	Expenditures
Temporary Assistance	49,107 00	51,707 00	49,972 93
Other Pay-list Items	378 00	378 00	152 03
Telephones, Telegrams, Postage, etc.	1,000 00	1,000 00	81 19
Printing and Stationery	1,200 00	1,200 00	482 49
Travelling Expenses	8,000 00	5,349 00	539 15
Miscellaneous	315 00	366 00	365 97
	<u>\$ 60,000 00</u>	<u>\$ 60,000 00</u>	<u>\$ 51,593 76</u>

This vote was originally provided for the administrative expenses of the Wartime Bureau of Technical Personnel established to allocate most effectively to the armed services and to industry generally, persons with technical or professional skill during the war period.

While its operations have been greatly reduced during the past year, it continues to do important research relating to potential employment of skilled and technical personnel.

As at March 31, 1948, there were 16 temporary salaried employees being paid from this vote.

Vote 515 Vocational Training—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	53,414 00	53,414 00	35,255 73
Other Pay-list Items	266 00	266 00	149 00
Travelling Expenses	12,000 00	9,500 00	6,875 67
Telephones, Telegrams, Postage, etc.	2,500 00	2,500 00	377 00
Printing and Stationery	3,500 00	3,500 00	2,595 97
Miscellaneous	1,500 00	4,000 00	3,149 55
	<u>\$ 73,180 00</u>	<u>\$ 73,180 00</u>	<u>\$ 48,402 92</u>

This vote was provided for the administrative expenses of vocational training carried on under the rehabilitation training program. The Provincial Governments directed the training, and were reimbursed, from Votes 516-520 inclusive, for expenditures made under agreements entered into with the Federal Government.

As at March 31, 1948, there were 13 salaried employees being paid from this vote, of whom 2 were permanent and 11 temporary.

Vote 516 Vocational Training—Payments to the provinces under agreements respecting assistance to Vocational Schools, including undischarged commitments of previous years 2,000,000 00
Expenditures \$1,999,887 14

The following payments were made to the provinces: Nova Scotia, \$23,208.58; Prince Edward Island, \$10,000; New Brunswick, \$22,271.23; Quebec, \$1,053,574.69; Ontario, \$589,000; Manitoba, \$45,588.38; Saskatchewan, \$64,641.66; Alberta, \$113,547.04; British Columbia, \$61,670.83.

The balance of \$16,384.73 represented payment of arrears of sales tax.

Vote 517 Vocational Training—Foremanship and Supervisory Training..... 30,000 00
Expenditures \$ 11,663 42

The following payments were made to the provinces: Quebec, \$9,453.02; Ontario, \$1,785.79. Other expenditures were for printing and stationery, \$424.61.

Vote 518 (and Vote 915, Further Supplementary Estimates) Vocational Training for discharged members of Canada's Armed Forces, including undischarged commitments of previous years..... 8,500,000 00
Expenditures \$6,404,704 78

The following payments were made to the provinces: Nova Scotia, \$569,903.68; Prince Edward Island, \$30,874.77; New Brunswick, \$409,470.47; Quebec, \$1,269,753.06; Ontario, \$1,491,691.10; Manitoba, \$367,321.22; Saskatchewan, \$342,654.76; Alberta, \$309,503.49; British Columbia, \$360,571.95.

Other expenditures amounting to \$1,252,960.28 represented the purchase of machinery and equipment utilized in vocational training schools, and various other items.

Vote 519 Vocational Training—To provide for Dominion contribution towards replacement by a province or municipality of machinery used in war emergency training under such terms and conditions as may be approved by the Governor-in-Council, including undischarged commitments of previous years..... 300,000 00
Expenditures \$ 33,216 48

P.C. 16 of January 4, 1946, authorized the Minister of Labour to contribute to the extent of seventy-five per cent of the purchase price of machinery or other training equipment purchased from War Assets Corporation by a province or municipality for the replacement of non-serviceable machinery or equipment used in vocational training schools or institutes established under the terms of War Emergency Training Agreements entered into by the Federal Government with the Provinces.

Payments were made to: Province of Alberta, \$14,806.57; Province of British Columbia, Department of Education, \$422.42; City of Chatham, Ont., \$605.25; Dalhousie University, \$3,873.43; City of London, Ont., \$3,171.22; Province of Quebec, \$4,902.92; Province of Saskatchewan, \$23.44; City of Windsor, Ont., \$5,411.23.

Vote 520 Vocational Training—Payments to the provinces under agreements with respect to training and re-training former war workers and capital expenditures for Vocational School buildings and equipment

	Estimates	Allotments	Expenditures
A Payments in respect of training	750,000 00	750,000 00	39,485 67
B Payments in respect of capital expenditures for Buildings and Equipment	2,000,000 00	2,000,000 00	1,224,951 18
	<u>\$2,750,000 00</u>	<u>\$2,750,000 00</u>	<u>\$1,264,436 85</u>

A The following payments were made to the provinces: Nova Scotia, \$1,502.04; New Brunswick, \$6,578.59; Saskatchewan, \$22,340.50; Alberta, \$9,064.54.

B The following payments were made to the provinces: Nova Scotia, \$4,050; Quebec, \$1,044,730.40; Manitoba, \$508.22; Saskatchewan, \$28,900.61; Alberta, \$122,590.22; British Columbia, \$24,171.73.

Vote 521 Personnel Management Training Program	\$ 1,000 00
Expenditures	nil

This vote was provided for continuation of payments to Universities under agreements originally authorized by P.C. 26/1840, March 10, 1942.

Vote 522 Expenses of Conferences with representatives of organizations of employers and employees on labour policy	\$ 5,000 00
Expenditures	nil

No conferences were held during the year.

Vote 523 Wartime Labour Relations Board

	Estimates	Allotments	Expenditures
Temporary Assistance and Remuneration of Board Members ..	12,000 00	10,000 00	9,449 70
Telephones, Telegrams, Postage, etc.	500 00	1,200 00	1,050 91
A Travelling Expenses	5,000 00	4,500 00	3,707 80
Miscellaneous	2,000 00	3,800 00	31 74
	<u>\$ 19,500 00</u>	<u>\$ 19,500 00</u>	<u>\$ 14,240 15</u>

This vote was provided for the administrative expenses of the Wartime Labour Relations Board established under authority of P.C. 1003, February 17, 1944, and other related Orders in Council extended under the National Emergency Transitional Powers Act, 1945, by P.C. 1166 dated March 31, 1947.

Excepting the Chairman and Vice-Chairman, who, being Judges of the Courts, served without remuneration, each member of the National Board was paid \$15 per day for each day engaged in or necessarily absent from his place of residence on the business of the Board, together with necessary travelling and living expenses while absent from his place of residence on the business of the Board.

Each member of the Conciliation Board was paid \$20 per day for each day he was present when the Board sat and for each day spent in travelling from his place of residence to a meeting of the Conciliation Board and returning therefrom.

A The following were paid travelling expenses over \$500: Mr. Justice G. B. O'Connor, \$1,299.36; G. Hodge, \$587.37.

Vote 524 To provide for re-location, maintenance and welfare of persons of Japanese race in Canada and to provide such financial assistance for repatriation of persons of Japanese race as may be authorized by the Governor-in-Council

	Estimates	Allotments	Expenditures
Administration—			
Temporary Assistance and Wages	125,900 00	125,900 00	110,145 95
Other Pay-list Items	1,100 00	1,100 00	407 78
Telephones, Telegrams, Postage, etc.	16,000 00	16,000 00	6,918 95
Equipment	3,000 00	3,000 00	2,582 81
Miscellaneous	30,000 00	30,000 00	7,416 12
Printing and Stationery	4,000 00	4,000 00	741 90
Supplies and Materials	5,000 00	5,000 00	1,443 20
Transportation and Travelling Expenses	15,000 00	15,000 00	9,125 07
	<u>200,000 00</u>	<u>200,000 00</u>	<u>138,781 78</u>
Movement, Placement, Housing and Care of Japanese—			
Education	50,000 00	50,000 00	24,170 80
Maintenance of Japanese	220,000 00	220,000 00	216,131 73
Transportation of Japanese	100,000 00	100,000 00	50,259 31
Camp Expenditures	230,000 00	230,000 00	179,468 33
	<u>600,000 00</u>	<u>600,000 00</u>	<u>470,030 17</u>
Expenses with respect to repatriation of Japanese Nationals and other persons of the Japanese race	100,000 00	100,000 00	2,313 12
	<u>\$ 900,000 00</u>	<u>\$ 900,000 00</u>	<u>\$ 611,125 07</u>

This vote was provided for the expenses of the Japanese Division. The original duties of this Division (and of its predecessor, the British Columbia Security Commission) were to supervise and direct the evacuation from the protected areas of British Columbia of all persons of the Japanese race, and provide for the maintenance of such persons. The present duties of the Division are as described in the vote title.

Payment of expenses in connection with deportation to Japan of certain Japanese Nationals and naturalized or natural born British subjects of the Japanese race was authorized by P.C. 637, February 20, 1948.

As at March 31, 1948, there were 22 temporary salaried employees being paid from this vote.

Vote 525 To provide for the effective organization and use of agricultural manpower, including recruiting, transporting and placing workers on farms and related industries and assistance to the Provinces pursuant to agreements that may be entered into by the Minister of Labour with the Provinces and approved by the Governor-in-Council

	Estimates	Allotments	Expenditures
A To provide for Dominion's share of such expenses as are to be borne jointly by the Dominion and the Provinces under Agreements with the Provinces, including undischarged commitments of previous years	300,000 00	300,000 00	199,362 35
B Advertising and Publicity	75,000 00	75,000 00	10,756 98
	<u>\$ 375,000 00</u>	<u>\$ 375,000 00</u>	<u>\$ 210,119 33</u>

Under the terms of P.C. 1642, April 30, 1946, the Federal Government entered into agreements with the provinces by which the Provincial Governments would be reimbursed fifty per cent of the costs incurred in recruiting farm labourers, male or female, and transporting and placing them on farms within the provinces. The Order in Council further provided that the Federal Government pay the costs of general publicity, including newspaper and radio advertising, printing and mailing of circulars, posters, letters, etc., and the production and distribution of films, as deemed necessary for the successful operation of the farm labour program.

A The following payments were made to the provinces; Nova Scotia, \$6,509.02; Prince Edward Island, \$2,496.50; New Brunswick, \$3,739.04; Quebec, \$11,073; Ontario, \$85,631.63; Manitoba, \$15,486.23; Saskatchewan, \$21,763.38; Alberta, \$33,613.39; British Columbia, \$19,050.16.

B The sum of \$7,344.65 representing the Provincial share of the cost of advertising and publicity was recovered from the Provinces and credited to this allotment.

Vote 526 To provide for payment to the National Film Board for educational films for exhibition	24,000 00
Expenditures	\$ 24,000 00

Vote 527 (and Vote 916, Further Supplementary Estimates) To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and other essential industry in Canada where Canadian labour is not available to meet the need.....	700,000 00
Expenditures	\$ 293,302 45

P.C. 3112, July 23, 1946, authorized the Minister of Labour to make the necessary arrangements for the examination and selection of ex-members of the Polish Corps of the British Army for agricultural employment in Canada and to make provision for the placement of such persons and for continued supervision of their welfare during the initial two-year period of employment. The Minister may, in connection with the project, use the facilities of the Unemployment Insurance Commission, or enter into an agreement with any province to extend the provisions of any agreement with the province pertaining to farm labour.

Provision is made, under authority of P.C. 5201, December 19, 1946, for the payment to each veteran of funds received from the British War Office (See under Deposit and Trust Accounts).

The sum of \$4,633.32 representing the Provincial share of expenses incurred in the placement of Polish agricultural workers was received from the provinces and credited to this vote.

P.C. 2180, June 6, 1947, authorized the selection of individuals from the displaced persons camps in Europe, their reception at the port of entry into Canada and their placement in Canada. Provision was made for payment of their transportation expenses from the port of entry in Canada to the place of employment, living expenses en route and any necessary medical and hospital expenses.

As of March 31, 1948, there were 23 temporary salaried employees being paid from this vote.

Expenditures include: salaries and wages, \$27,369.11; hospitalization, \$27,261.82; meals, \$26,970.98; travel, \$46,186.05; transportation, \$118,775.20.

UNEMPLOYMENT INSURANCE COMMISSION

Vote 528 To provide for transfer of labour to and from places where employment is available in agriculture and industry and expenses incidental thereto.....	550,000 00
Expenditures	\$ 204,861 75

Under the provisions of P.C. 43/1727, April 30, 1947, P.C. 48/1880, May 14, 1947, and P.C. 29/2352, June 13, 1947, the transfer of labour to and from places where employment was available in agriculture and industry was placed under the National Employment Service, Department of Labour. Under these authorities, the cost of the transportation of the workers, their dependents and effects to and from places of employment, medical examinations, advertising, publicity, and sundry expenses, was originally assumed by the Federal Government, when officers of the National Employment Service considered it necessary or expedient to assist in the transfer of unemployed persons and where, in the opinion of such officers, the persons to be transferred were unable to pay the costs themselves.

The transfer of workers was restricted to: (a) movements from areas as recommended by the Minister of Labour and approved by the Cabinet Committee on Reconstruction or (b) movements as arranged by the National Employment Service with employers on a recoverable basis.

Under the provisions of P.C. 727, March 13, 1947, authority was granted to enter into agreements with the provinces by which workers suitable for farm work would be transported from one province to another in order that they would be available for employment where most urgently required. These interprovincial transportation costs were originally paid by the Federal Government, but 50 per cent of such costs is recoverable from the following provinces: Prince Edward Island, \$3,767.75; Ontario, \$22,054.56; Manitoba, \$10,084.33; Saskatchewan, \$13,486.02; Alberta, \$15,053.78; British Columbia, \$9,963.52. Of these amounts, \$74,112.39 has been recovered and credited to the vote. The balance of \$297.57 will be credited to Revenue when received.

The expenditures comprise payments made on behalf of employees, \$203,186.94, and employers, \$1,674.81.

A distribution of expenditures follows:

Industry—

Transportation Expenses:

Transportation of workers to areas of prospective employment and workers returning home, \$110,794.56; their dependents, \$311.62 and effects, \$286.80	111,392 98
Transportation allowance at 40 cents per day for each worker employed in the construction of the Sunnybrook Military Hospital	6,846 40
Payment to transportation companies on behalf of employers (recoverable).....	1,674 81
Grain handlers, workers to and from the Lakehead	609 07
Advances for transportation of workers not yet accounted for by duration of employment.....	36 72
Miscellaneous payments	638 25

Other Expenses:

Medical examination of workers	9,241 00
--------------------------------------	----------

Agriculture—

Transportation Expenses:

Harvest excursion West to East	22,057 48
Harvest excursion East to West	38,623 91
Excursion to British Columbia for fruit workers	9,963 50
Excursion to Prince Edward Island for potato pickers	3,767 63
Miscellaneous	10 00

\$ 204,861 75

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year.....	2,201 92	13,733 44
Previous Years—Collectable	956 23	1,762 95
—Uncollectable	54,037 30	6,830 77
	<u>\$ 57,195 45</u>	<u>\$ 22,327 16</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: W. J. Fleming, \$1,239.18; F. L. Jones, \$3,685; robbery from Unemployment Insurance Commission employees, Montreal, December, 1945, \$4,500; theft from Villerey Unemployment Insurance Commission sub-office, Montreal, April, 1946, \$7,380.

The increase in the amount reported under Previous Years—Uncollectable is due mainly to the inclusion for the first time of certain Unemployment Insurance Commission items, of which the sum of \$34,092.62 represents expenses, incurred in connection with transfer of workers, which were not accounted for by duration of employment.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account Cheques				
—Labour	91 22		31 00	122 22
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
B Fair Wages Suspense	4,232 39	6,113 92	8,361 60	6,480 07
C Polish Agricultural Workers	435,793 35	550,672 96	345,745 08	230,865 47
	<u>440,025 74</u>	<u>556,786 88</u>	<u>354,106 68</u>	<u>237,345 54</u>

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[12] Insurance, Pension and Guaranty Accounts				
(a) Government Annuities—				
D Government Annuities	357,161,953 00	18,849,374 09	91,205,656 09	429,518,235 00
(b) Insurance and Guaranty Funds—				
E Unemployment Insurance Fund—				
Cash	11,082,740 71	146,713,005 35	145,282,660 63	9,652,395 99
Bonds and Accrued Interest.....	362,384,183 78	22,435,057 97	106,238,226 86	446,187,352 67
	<u>730,628,877 49</u>	<u>187,997,437 41</u>	<u>342,726,543 58</u>	<u>885,357,983 66</u>
[13] Deferred Credits				
F Department of Labour—Japanese Division	3,042 00	3,543 54	501 54	
G Pay-list Deductions—Labour	647 76	8,350 89	8,197 06	493 93
	<u>3,689 76</u>	<u>11,894 43</u>	<u>8,698 60</u>	<u>493 93</u>
[14] Sundry Suspense Accounts				
H Department of Labour—Suspense ...	805 59	1,265 57	584 98	125 00
H Unemployment Insurance Commission—Suspense	10,998 66	33,317 89	23,104 52	785 29
I Unclaimed Cheques Suspense—Labour	32,398 08	62 42		32,335 66
Unemployment Insurance Commission	355 82		16 36	372 18
J Unclaimed Drafts Suspense—Unemployment Insurance Commission ..			14 70	14 70
	<u>44,558 15</u>	<u>34,645 88</u>	<u>23,720 56</u>	<u>33,632 83</u>
	<u>\$731,117,242 36</u>	<u>\$188,600,764 60</u>	<u>\$343,113,100 42</u>	<u>\$885,629,578 18</u>

A At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest account is then recouped in the usual way and this account is adjusted concurrently.

B Where an investigation by officials of this Department in respect of a contract on Government works results in an award of further wages, the amount received from the contractor is credited to this account and subsequently distributed to the employees.

C Credits represent moneys received from the British Army Staff Pay Office, Washington, D.C., and deposits to the credit of the Receiver General of Canada in the Bank of Montreal, London, England, by the British War Office, comprising surplus funds deposited on embarkation, war gratuities and pay and ration allowances in lieu of release leave, payable to ex-members of the Polish Corps of the British Army selected for agricultural employment in Canada (P.C. 5201, December 19, 1946). Disbursements were made to Polish veterans under the same authority.

D The Government Annuities Act, c. 7, R.S., provides that an account shall be kept to be called the Government Annuities Account, of all moneys received and paid out under the provisions of the Act. Credits include premiums on immediate and deferred annuities amounting to \$75,623,065.79, interest at four per cent amounting to \$15,250,733.45, and an amount of \$331,856.85 paid by the Government as shown on page K-7. Debits comprise vested annuity and commuted value payments and premiums returned amounting to \$18,849,374.09. The closing balance represents the actuarial value of outstanding annuity contracts on March 31, 1948.

E The balance of \$455,839,748.66 at the credit of the Unemployment Insurance Fund represents the recorded liability of the Government of Canada to the Unemployment Insurance Commission. As explained under the relevant vote—see page K-10, there remains an undischarged liability of \$595,119.44 in respect of the balance of the Government's contribution to the Fund for the fiscal year 1947-48.

The credit balance under bonds and accrued interest consists of book value of the bonds \$441,703,905.17 and accrued interest of \$4,483,447.50.

See appendix to this section for Balance Sheet as at March 31, 1948, and Statement of Revenue and Expenditure for the year ended March 31, 1948.

F This account recorded transactions in respect of certain items pertaining to the Japanese Division and was closed out during the fiscal year.

- G Deductions from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned. The closing balance is comprised of: deductions for income tax, \$291.49; Canada Savings Bonds, \$152.28; Canadian Government Annuities, \$20; and unemployment insurance, \$30.16.
- H Receipts which cannot be allocated immediately are credited to this account pending advice which will enable proper disposition.
- I All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.
- J Remittances in the form of Receiver General drafts are credited to this account pending advice as to proper disposition.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

DEPARTMENT OF LABOUR

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacNamara, A., Deputy Minister	\$12,000 00	\$ 2,801 69	Fletcher, J. G.	3,900 00	
Adams, E. R.	3,600 00		Forbes, J. D.	3,900 00	670 65
Ainsborough, F. J.	4,080 00	1,528 08	Ford, C. R.	4,200 00	577 56
Anderson, G.	3,840 00	2,006 04	Francis, J. P.	3,660 00	
Bartlett, J. (June 1)....	3,600 00		Gibson, G. A. L.	4,000 00	
Belanger, A. (May 1)....	5,000 00		Glackmeyer, C. E. (Oct. 4)	3,120 00	
Bendickson, H. E. (Apr. 10)	3,600 00		Goulet, P.	7,000 00	2,127 41
Black, H. A.	5,400 00		Graham, W. P.	3,600 00	1,063 04
Blackburn, G. G.	3,000 00		Grant, J. D.	3,000 00	1,973 46
Boyd, W. S.	3,600 00		Greene, G. G.	5,000 00	569 75
Brandon, N. D. (Aug. 17)	3,600 00		Grier, R. M. (Jan. 1)...	3,000 00	
Brown, A. H.	6,900 00		Grimes, E. J.	3,720 00	
Burns, J. S. (Feb. 1)....	3,600 00		Gunn, J. S.	3,000 00	
Burton, F. W.	3,660 00		Hardy, E.	3,120 00	
Carroll, G. R.	3,000 00		Haultain, R. M. (June 3)	3,600 00	
Casselmann, P. H.	3,480 00		Haythorne, G. V.	5,800 00	2,436 71
Chadderton, H. C.	3,120 00	644 70	Hereford, F. M.	3,600 00	
Cook, R. S.	3,480 00	679 55	Hereford, H.	6,600 00	3,001 58
Cram, R. M.	3,900 00		Harget, R. J.	3,600 00	
Crumb, R. W.	4,200 00	2,293 86	Hooper, R. H.	3,600 00	1,616 05
Currie, G. R.	5,400 00	780 39	Ingersoll, G. M.	3,000 00	
Currie, J. H.	3,600 00		Johnson, E. W.	3,000 00	520 17
Davidson, J. E.	4,500 00		Johnstone, H. S.	4,380 00	904 67
Davidson, R. H.	3,600 00	2,126 59	Kennedy, H. S.	3,600 00	
Dawson, W. W.	3,600 00	1,345 08	Kerr, A. G.	3,120 00	
Doran, M.	3,600 00	572 33	Kuwabara, E. H. (Aug. 31)	3,300 00	
Dumouchel, J. G. (Feb. 12)	3,600 00		Lajoie, E.	3,600 00	1,440 48
Dunn, W. (June 6)....	3,000 00		Lane, J. B.	3,120 00	
Dupuis, H.	4,800 00		Lyon, J. E.	4,800 00	1,961 36
Dymond, J. M.	5,800 00		MacDougall, J. L.	3,120 00	
Eaton, F. (Jan. 15)....	3,600 00	733 57	MacIntosh, M.	4,200 00	
Elson, A.	3,600 00	970 69	MacKinnon, J. F.	5,500 00	831 23
Farmer, P. (Apr. 23)....	4,500 00		MacKinnon, L.	3,600 00	
Farrell, A. S. (May 16)..	3,600 00		MacKinnon, M. M. (Aug. 21)	3,000 00	
			MacLean, M. M.	6,900 00	
			MacPhail, A. C. (June 22)	3,600 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mainwaring, A. J. L. ...	3,600 00		Simmons, D. W.	3,600 00	
Masson, P. A.	3,840 00		Snider, D. R.	3,600 00	
McClelland, J. A. (Jan. 1)	8,000 00	2,850 51	Spence, H. A.	3,720 00	832 55
McCord, C. R.	4,080 00	516 79	Spring, W. F.	4,500 00	532 26
McCullagh, J. S. (Mar. 12)	5,280 00	1,822 80	Stainsby, W. R.	3,600 00	
McGee, G. H.	3,600 00		Stewart, S. B.	3,480 00	
McKelvey, M. T.			Stuart, N. D.	3,600 00	636 54
(May 16)	3,000 00		Sutherland, D. J.	3,480 00	
McQuarrie, C. H.	4,200 00		Symes, A.	3,000 00	1,065 10
Middleton, J. J.	3,480 00		Taber, R. H.	3,120 00	582 75
Neilson, R. H. (Nov. 1) ..	6,000 00		Thompson, R. F.	5,700 00	566 19
Pammett, H. T.	3,120 00		Trepanier, F. X. R.	5,280 00	
Parent, P. R.	3,900 00		Trueman, G. E.	3,500 00	
Peebles, A. (Dec. 4)	6,000 00		Turner, F. L.	3,000 00	
Pepin, J. A. L.	3,600 00	1,063 53	Venables, A. J. (Mar. 31)	4,800 00	
Perkins, H.	4,080 00	1,022 56	Walker, H. J.	4,500 00	
Pettigrove, H. R.	4,800 00	1,295 99	Wallace, J. W.	3,600 00	
Phelan, V. C.	5,400 00	6,257 72	Walton, S. J. C.	3,600 00	2,295 14
Pratt, J. C.	4,200 00		Warburton, J. A.	3,600 00	
Ranger, R.	6,000 00		Waterman, A. M.	3,180 00	
Richardson, C. J.	3,600 00	1,130 95	Wedge, J. A.	3,600 00	
Ritchie, G. W.	3,600 00		Willson, R. A. (Feb. 1) ..	3,600 00	
Robinson, C. C.	3,600 00		Wilson, B.	3,720 00	
Rose, B.	4,200 00		Wilson, W. E. (May 16)	4,500 00	
Rowatt, J. M.	3,120 00		Wolfe, P. B.	3,480 00	
Rump, W. J.	3,060 00		Wyatt, J. M.	3,480 00	
Rutherford, H. R.	4,560 00	650 05	Young, D. M.	3,000 00	
Salter, P. E.	3,600 00		Zanettin, R. J. (July 16)	3,600 00	
Shields, G. P.	3,480 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Andrews, W. G.	\$ 1,323 48	Everson, W. E.	1,030 75	MacAskill, R. E.	703 49
Beaudet, J. O.	1,060 99	Geldard-Brown, M. ..	1,996 78	Martel, F.	1,578 80
Brown, K. L.	670 03	Lee, C. R.	3,364 42	McKillop, J. L.	558 30

UNEMPLOYMENT INSURANCE COMMISSION

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Administration</i>			<i>Ottawa—Continued</i>		
Ottawa:			Currey, N. M.	3,780 00	690 09
Bisson, J. G., Chief			Desormeaux, E. C.	4,680 00	812 93
Commissioner	\$ 9,000 00	\$ 1,496 04	Dubuc, C.	4,200 00	
Murchison, C. A. L.,			Durocher, J. D.	3,360 00	
Commissioner	8,000 00	1,168 68	Elliott, E. F.	3,000 00	
Tallon, R. J., Commis-			Fraser, L. T.	3,300 00	
sioner	8,000 00	1,109 25	Goodall, G. B.	3,360 00	
Altamas, F. J. (June 10)	3,720 00		Gouin, H. T.	4,200 00	1,171 05
Argyle, J. V.	4,680 00		Grenier, R. J. L.	3,600 00	814 43
Barelay, R. G.	6,000 00	2,007 74	Hall, C. L.	3,600 00	
Beatty, R. L.	3,540 00		Hamilton, R. A.	3,720 00	943 38†
Bricault, A. C.	3,720 00	821 53	Hare, H. R.	4,080 00	1,031 17†
Brown, R.	4,500 00		Harrington, F. G.	3,300 00	
(including \$225 paid			Hartie, R. H.	3,300 00	1,267 21
from Vote 108)			Heaps, A. A. (Oct. 28).	4,020 00	602 32
Burns, A. C.	3,600 00		Hodgins, H. S.	3,660 00	741 91
Cameron, R. A.	3,300 00	1,260 96	Hudson, H. C.	5,040 00	
Cathcart, C. C.	3,120 00		Jones, G. E. P.	3,660 00	
Compton, J. F.	3,720 00		Kerr, R.	4,800 00	
Copeland, R. K.	3,120 00		Laberge, E. P.	4,680 00	1,904 54
			Laperriere, M. A. M. ..	3,300 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Ottawa—Concluded</i>			<i>Moncton—Concluded</i>		
LeChasseur, G.	3,360 00		Curry, L. J.	4,080 00	1,043 10
Lizotte, J. A.	4,200 00		Davis, W. B.	3,420 00	
(to Civil Service Commission, Mar. 15)			Gibson, J. M.	3,000 00	
MacCrimmon, P. C. ...	3,000 00		Goss, R. W.	3,000 00	500 62
MacLean, N. R.	4,200 00	1,016 84	Goudey, R. A.	3,600 00	1,324 01
MacPhail, L. L.	3,300 00	1,053 15	Hartley, R. P.	5,100 00	2,036 21
Marsh, K. E.	3,540 00		Keating, J. P.	3,540 00	
McGregor, J.	3,780 00		Lawson, G. F.	3,480 00	1,444 10
McLaren, S. H.	6,600 00	1,758 07	MacAulay, P. N.	3,240 00	
Michaud, W. R.	3,360 00		MacGregor, H.	3,540 00	1,197 26
Mitchell, E. N.	3,720 00	511 06	MacNeill, J. C.	3,000 00	
Moffat, K. P.	3,600 00		Morris, E. L.	3,480 00	1,732 91
Morrison, G. M.	4,380 00	886 06	O'Brien, S. N.	3,000 00	805 95
Morton, D.	3,000 00		Purdy, G. H.	3,000 00	618 20
Nicol, J. de C.	3,660 00		Radford, T. B.	3,240 00	1,397 57
Noyes, G. H.	3,000 00	1,665 43	Roberts, W. M.	3,780 00	908 17†
O'Gorman, M. L.			Ross, A. C.	3,420 00	741 49
(l.w.p. Apr. 24)	3,540 00		Trent, W. A. D.	3,000 00	
Rolph, H. S.	5,040 00	518 11	Wright, S. C.	3,180 00	1,319 45
Rene de Cotret, F. R. ...	3,720 00	1,102 28	<i>Saint John:</i>		
Retallack, N. M.	3,660 00		Belliveau, F.	3,000 00	
Robertson, J. T.	3,000 00		Ryan, W. J.	3,240 00	
Roquet, E. C.	3,000 00		<i>Quebec</i>		
Rutherford, W. K.	5,400 00	1,892 06	Chénéville:		
Shaw, O. J.	4,500 00	1,451 95	Neveu, A. O.	3,300 00	
Shearer, G. I.	3,360 00		Chicoutimi:		
Sims, R. H.	3,300 00	1,738 74	Lambert, P. E.	3,000 00	1,195 51
Sinfield, E. W.	3,720 00	812 82	Drummondville:		
Sladen, R. V.	3,600 00		Scicotte, E. R.	3,000 00	
Smith, E. E.	3,420 00	1,713 96	Hull:		
Smyth, W. J. E.	3,600 00		Boucher, O.	3,000 00	
Snodgrass, K. L.	3,000 00		Motard, L. R.	3,000 00	
Stewart, W. A.	3,360 00		Matane:		
Thomson, W.	3,720 00		Boisvert, G. A.	3,000 00	
Tosland, A. L.	4,020 00		Montreal:		
Vogan, J. J.	3,120 00	610 36	Asselin, A.	3,000 00	
Wood, A.	3,840 00		Baillargeon, J. O.	3,420 00	958 31
Wood, A. E.	3,720 00		Barker, W. H.	3,780 00	
<i>Nova Scotia</i>			Baudry, G. J.	3,240 00	987 58
<i>Halifax:</i>			Beaulieu, C.	3,300 00	
Lough, G. A.	3,600 00		Bellemare, C.	3,120 00	
Manson, F. E.	3,000 00		Bergevin, L. M.	3,480 00	
McDaid, R. M.	3,120 00		Bibeau, R. R. (Sept. 20)	3,300 00	
(to Dept. of National Revenue, Mar. 2)			Blondin, A. A.	3,240 00	1,026 13
<i>New Glasgow:</i>			Boily, F.	3,420 00	
Archibald, W. G.	3,120 00		Boisvert, R.	3,000 00	
Milton, A. V.	3,000 00	974 32	Bourgoin, J. W.	3,000 00	
<i>Sydney:</i>			Bouthillier, A. J.	4,380 00	
Connolly, T. L.	3,120 00	516 58	Brousseau, V.	3,240 00	
<i>Yarmouth:</i>			Cabana, M.	3,420 00	
O'Neill, H. M.	3,000 00	955 36	Carmel, M.	3,240 00	1,146 45
<i>New Brunswick</i>			Chaballe, F. X.	3,420 00	
<i>Moncton:</i>			Charette, E.	3,240 00	1,172 89
Baird, H.	3,960 00		Christie, D.	3,480 00	
Belyea, C. M.	3,420 00	574 81	Comolli, J. E. L.	3,000 00	
Biggs, M. H.	3,120 00	1,838 17	Cornell, E. R.	3,120 00	
Bowlin, P. R.	3,000 00		Cornez, J.	3,420 00	
(to Dept. of Mines and Resources, Aug. 1)			Cote, A. (Nov. 1)	3,600 00	
Coy, R. J.	3,480 00	1,356 35	Dauth, H. T.	3,120 00	
			De Grosbois, W. G. B. ...	3,480 00	1,159 87
			Deschamps, O.	3,600 00	585 28
			Dion, M. O. J.	3,480 00	
			Dionne, E. A.	3,600 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Concluded</i>					
Downing, G. M.	3,480 00	1,522 16	Shawinigan Falls:		
Dubrule, M.	3,000 00		Bellefeuille, J. C. M. ..	3,120 00	
Dubuc, E.	3,420 00		Sherbrooke:		
Duckett, P. G.	3,300 00		Fortier, E. H.	3,120 00	
Dupuis, R.	4,200 00		Three Rivers:		
Gagne, A.	3,480 00	888 11	Prefontaine, J. A.	3,120 00	574 08
Gaudette, J. A. P.	3,480 00	1,305 50	Valleyfield:		
Girouard, J. L. A.	3,480 00	1,825 44	Ladouceur, L.	3,000 00	
Grandbois, G. A.	3,000 00				
Gregoire, A. H.	3,480 00	524 35	<i>Ontario</i>		
Groulx, R. H.	3,420 00	766 15	Barrie:		
Guay, J. T. M.	4,740 00		Scott, G. H.	3,000 00	1,067 38
Guertin, M.	3,600 00		Brantford:		
Guyon, H.	3,240 00		Forbes, T. J. S.	3,000 00	
Heffernan, J. G. P.	3,900 00		Harris, J. C.	3,120 00	
Holly, T. M.	3,240 00		Chatham:		
La Belle, P. A.	3,420 00		Harrison, J. M.	3,000 00	
Lacasse, V.	3,360 00		Cornwall:		
Lafond, L. J.	3,420 00	708 07	Laframboise, J. R.	3,120 00	
Langevin, J. I.	3,360 00	1,432 87	Fort William:		
Langlois, R.	3,480 00		Farrow, B. T.	3,420 00	
Lemieux, Y.	3,300 00		Galt:		
Maisonneuve, J. P.	3,240 00	1,479 94	Thomas, A. S.	3,000 00	
Marchessault, H.	3,000 00		Guelph:		
Marion, J. R.	3,480 00	965 91	Ryde, J. A. N.	3,000 00	
Marion, P. G. R.	3,480 00		Hamilton:		
Massue, J. G. N.	3,000 00		Barton, S.	3,480 00	
McGillivray, F. E.	3,000 00		Cline, S. W.	3,180 00	
McGregor, O. F.	3,000 00		Jefferess, A. H.	3,000 00	
Muhlstock, A. W.	3,300 00		Mayall, W.	4,260 00	
Normandin, L. P.	3,240 00		McDonald, A. L.	3,000 00	
Parent, J. G. R.	3,480 00	874 96	Selkirk, W. A.	3,480 00	
Patenaude, L.	3,900 00		Tweedley, F. S.	3,000 00	
Poirier, J. L.	3,000 00		Wilson, A. G.	3,000 00	
Poitras, L. E.	3,000 00		Kingston:		
Prefontaine, L.	6,300 00		Black, W. P.	3,120 00	
Reid, G. P.	3,780 00		Brittain, A. A.	3,000 00	695 60
Renaud, J. A.	3,000 00		Kirkland Lake:		
Robert, R. (Aug. 17) ..	4,500 00		Ramsay, W.	3,000 00	729 90†
Rodier, P. E.	3,420 00	689 83	Kitchener:		
Roy, J. S.	3,960 00		Boyer, C. W.	3,240 00	
Saint Cyr, J. L.	3,000 00	2,862 39†	Simpson, W. J.	3,000 00	
St. Laurent, J. E.	3,480 00		London:		
Seguin, J. E. G.	3,900 00		Ball, R. W.	3,480 00	
Senecal, E.	3,120 00		Ryan, J. P.	3,420 00	
Shaw, H. C.	3,600 00		Winter, G. T.	3,240 00	
Shepherd, S.	3,000 00		New Toronto:		
Tache, A. D.	4,140 00		Reid, H. N.	3,120 00	
Tellier, G.	3,420 00		Niagara Falls:		
Theriault, A.	3,600 00	712 40†	Brant, T. W.	3,120 00	
Trudelle, J. A.	3,420 00	647 83	North Bay:		
Vallee, C. Y.	3,000 00		Desjardins, H. A.	3,000 00	
<i>Quebec:</i>			Tassie, J. S. G.	3,240 00	
Bouchard, J. O.	3,000 00		Orillia:		
Cloutier, J. B.	3,000 00		Dann, H. F.	3,000 00	802 43
Deraspe, A.	3,000 00		Oshawa:		
Fleury, J. O. L.	3,240 00		Coulson, L. F. D.	3,120 00	
Picard, S.	4,260 00	855 25†	Tremere, F. A. M.	3,000 00	745 34
<i>Rouyn:</i>					
Primeau, G. J.	3,000 00				
<i>St. Hyacinthe:</i>					
Forbes, R.	3,000 00				
<i>St. Jean:</i>					
Lomme, G. R.	3,000 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ottawa:					
Boudreau, O. L.	3,000 00				
Forbes, S. H.	3,480 00				
Pratt, R. F.	4,080 00				
Quilty, S. P.	3,180 00				
Peterborough:					
Mellis, W. H. L.	3,120 00				
Port Arthur:					
Morrison, M. K.	3,420 00				
St. Catharines:					
Clarke, R. F.	3,360 00				
Sault Ste. Marie:					
Wetherall, J. W.	3,120 00				
Stratford:					
Watt, R. N.	3,000 00				
Sudbury:					
Hall, R. H.	3,480 00				
Timmins:					
Charron, G. E.	3,120 00				
Rymer, D.	3,000 00	614 85			
Toronto:					
Bartlett, J. A.	3,000 00				
Barton, R. W.	3,420 00				
Bradley, L. W.	3,000 00				
Buckley, G. A.	3,600 00				
Butt, F. C.	3,000 00				
Chadwick, W. H.	3,000 00				
Clark, D. G.	3,000 00				
Collins, A. B.	3,480 00	1,019 79			
Collins, G. S.	4,740 00				
Collins, R. G.	3,000 00				
Condy, W. F.	3,720 00				
Conlon, H.	3,420 00				
Cooper, N. R.	3,240 00	1,544 11			
Crosdale, R. G.	3,240 00	1,542 55			
Davison, W.	3,900 00	2,632 93†			
Dunham, A. G.	3,480 00				
Dunsmore, C. P.	3,900 00				
Dwyer, J. F.	4,380 00	661 04			
Ellison, O. E. T.	3,300 00				
Ennis, H. R.	3,480 00	1,309 16			
Farley, J.	3,000 00				
Ferrier, A. R.	3,120 00				
Fleet, H. E.	3,540 00				
Flint, C.	3,600 00	546 25			
(to Dept. of Trans- port, Aug. 11)					
Foster, J. R.	3,480 00				
Girardot, F. R.	3,780 00				
Hosken, S. G.	3,780 00				
Jackson, J. L.	4,140 00				
Jones, C. L.	3,120 00				
Jones, P. G.	4,380 00				
Leahy, A. P.	3,360 00	2,158 41			
MacBride, M. H.	3,360 00	1,630 14			
MacCarthy, R.	3,120 00				
Mangan, M. F.	3,180 00				
Matthews, B. J.	3,000 00				
McCullagh, D. G.	3,480 00				
McFarquhar, C. C.	3,420 00	1,035 65†			
McIrvine, M.	3,000 00	1,528 06			
McKay, F. A.	3,120 00	1,825 95			
McLaughlin, D. H.	3,600 00	1,132 15†			
McNeill, R. C. (Feb. 25)	3,120 00				
Toronto—Concluded					
Merrill, E. L.	4,140 00			644 34	
Morrison, C. R.	3,480 00			1,769 12	
Morton, J. T.	3,420 00				
Nash, T. H.	3,180 00				
Ord, G. L.	3,180 00				
Phillips, T. A.	3,480 00			1,999 15	
Poyser, J. R.	3,420 00				
Prada, L.	3,000 00				
Putman, C. E.	3,120 00				
Rackham, A.	3,780 00				
Raper, C. S.	3,300 00			556 88	
Richardson, W. E.	3,480 00				
Russell, W. J.	3,120 00			981 36	
Scott, W. G.	3,420 00			728 46	
Sharrer, J. A.	3,420 00			2,055 92†	
Stevenson, R.	3,300 00				
Stickle, W. G.	3,000 00				
Sullivan, B. G.	6,300 00			1,461 93	
Temple, J. W.	4,740 00			709 90	
Treleaven, K. N.	4,200 00			636 21	
Walker, J. B.	3,360 00				
Welter, F. L.	3,300 00				
Whitaker, P. A. (July 11)	3,000 00				
Wright, W. E.	3,420 00			829 05	
Welland:					
Ovenden, H. D. E.	3,000 00				
Weston:					
Banting, E. D.	3,000 00				
Windsor:					
Coristine, H. B.	3,000 00			697 09	
Ferguson, F. P.	3,000 00				
Holmes, W. M.	3,240 00				
Linegar, J.	3,240 00				
Petrimoulx, L. A.	3,000 00				
Stratton, H. C.	4,080 00				
Manitoba					
Brandon:					
Bain, A. O.	3,000 00				
Winnipeg:					
Anderson, R. G.	3,180 00				
Bate, R. M. J.	3,360 00				
Brown, A. F.	3,600 00				
Campbell, M.	3,240 00			793 10†	
Clarkson, P. K.	3,000 00				
Cooney, A. E. (Aug. 1)	3,000 00				
Darracott, W. H. L. ...	4,080 00				
Duncan, W.	3,780 00			930 91	
Froom, J. R.	3,000 00				
Gerry, E. W.	3,000 00				
Hamilton, D. K.	3,000 00				
Heap, J. F.	3,480 00			1,808 58	
Hudson, C. R.	4,080 00				
Kristjansson, J. E.	3,120 00				
London, C. S.	3,480 00			548 51	
Luders, T. C.	3,420 00			701 79	
Lysecki, J. J.	3,120 00				
MacDonald, W. S.	3,000 00			1,162 72	
MacVicar, G. D.	3,000 00				
Manarey, A. V.	3,240 00				
McCauley, G. A.	3,540 00			681 52	
McCreath, C.	3,600 00				
McGuinness, F. G.	3,300 00			604 68	
Parker, J. H.	3,000 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Winnipeg—Concluded</i>			<i>British Columbia</i>		
Phelan, P. G.	3,000 00		Kelowna:		
Stocker, W. V.	3,180 00		Topley, E. J.	3,000 00	
Thompson, H. J.	3,180 00		New Westminster:		
Tuckett, G. W.	3,000 00		Welsh, E. A.	3,360 00	
Turnbull, W.	3,000 00	1,172 20	Vancouver:		
Wayling, G.	3,480 00	1,378 37	Banks, C. H.	3,240 00	
White, F. J.	5,400 00	1,366 64	Begg, W. T.	3,000 00	628 02
Winter, G. E.	3,120 00	1,323 80	Berry, H. D. (Sept. 3) ..	3,600 00	
Wood, J. E.	3,000 00		Bradbury, E. R.	3,540 00	
<i>Saskatchewan</i>			Caswell, A. M.	3,240 00	
Moose Jaw:			Cole, C. M.	3,540 00	
Waite, E. J.	3,000 00		Dalglish, A.	3,240 00	
Prince Albert:			Darling, C.	3,600 00	
Conroy, T. J. E.	3,000 00		(part-time) (Mar. 31)		
Regina:			Etchell, C.	3,180 00	
Butler, C. N.	3,000 00	1,619 53†	Foy, F. C.	3,420 00	
Hitchcock, F. C.	3,240 00		Goodman, H. E.	3,240 00	
Robinson, H. L.	3,240 00		Hood, A. W.	3,120 00	
Saskatoon:			Horrobin, W.	3,780 00	
Bowers, R.	3,120 00		Jackson, R. E.	3,420 00	
Webb, E. F.	3,000 00		Keetch, H.	4,260 00	
<i>Alberta</i>			Kyle, S. H.	3,180 00	
Calgary:			Leigh, W. J.	3,000 00	1,344 70
Bullard, W.	3,180 00	660 64	McKinstry, W.	5,100 00	1,780 63
Martin, S. G.	3,480 00		Morley, E. S.	3,120 00	
McLaren, W. L.	3,000 00		Nicol, W.	3,000 00	
Smith, J. J.	3,120 00		Olver, E. H.	3,000 00	
Van Larken, T. J.	3,120 00		Pomfret, S. J.	3,540 00	738 89
Edmonton:			Robertson, J. E.	3,120 00	1,351 42
Carnill, W.	4,260 00	982 15	Stephenson, D. J.	4,080 00	
Cave, H. E.	3,000 00	647 64	Stone, W. G.	3,000 00	1,385 16
Gibson, M. M.	3,240 00		Street, G. E. (Mar. 19)	3,300 00	
MacDonald, J. F.	3,000 00		Sword, J. B. D.	3,180 00	
Moraw, W. C.	3,120 00		Thomas, E. W.	3,960 00	
Parsons, S.	3,000 00		Townsend, F. J.		
Paterson, W. G.	3,000 00		(Apr. 15)	3,000 00	
Radke, A.	3,000 00		Williams, E.	3,420 00	
Smitten, W.	3,480 00	1,803 97	Wood, J. E.	3,120 00	832 76†
Valens, H. H.	3,120 00		Victoria:		
Lethbridge:			Beach, J. E.	3,000 00	
Lynn, J.	3,000 00		Loggie, J. H.	3,000 00	
			Mudge, C. A.	3,240 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
<i>Nova Scotia</i>		<i>Sydney:</i>		<i>New Brunswick</i>	
Halifax:		MacDonald, E.	1,083 92	Campbellton:	
Allen, W. P.\$	1,437 83	Morrison, B. C.	1,596 18	Leger, C. J.	943 15
Hilton, D. H.	1,249 47	Yarmouth:		Price, E. B.	615 72
Kentville:		King, W. D.	691 92	Edmundston:	
Hutchinson, G. H. ..	727 20	Wright, A. R.	773 32	Leblanc, J. A.	882 75
Ruffee, G. H.	737 68	<i>Prince Edward Island</i>		Martin, R. G.	727 76
New Glasgow:		Charlottetown:		Fredericton:	
Cantley, T. M.	509 39	Bryanton, S. C.	1,029 17	Colpitts, H. T.	921 18
MacDonald, R. H. ..	863 71	Hudson, J.	506 81	Moncton:	
Muirhead, C. W.	1,889 35	Murley, J. B.	578 06	Anderson, E. C.	1,099 56
Roper, J. M.	1,013 10			Burke, G. R.	606 65
				Crandall, S. E.	687 52

	Travelling expenses		Travelling expenses		Travelling expenses
<i>Moncton—Concluded</i>		<i>St. Jerome:</i>		<i>Ottawa:</i>	
Delahunt, J. R.	943 22	Morache, L. A.	811 28	Beauregard, R.	1,134 18
Hay, D. W.	1,406 05†	<i>Sherbrooke:</i>		Johnston, H.	1,802 41
Hebert, J. E.	1,167 79	Pelletier, A.	755 22	Joly, J. V.	554 85
Hillecoat, W. A.	1,411 07	Roy, J. P.	804 83	Major, R. A.	511 75
McBeath, A. B.	1,429 42	<i>Thetford Mines:</i>		St. Georges, A.	511 40
Steeves, D. L.	551 62	Poulin, L.	894 27	<i>Owen Sound:</i>	
Steeves, E. G.	855 20	<i>Three Rivers:</i>		Albright, L.	1,280 41
Steeves, W. I.	538 09	Chartray, N.	597 26	Johnston, J.	751 79
Webster, M. E.	965 90†	Isabel, W.	765 40	Noble, O. A.	729 50
Wetmore, G. B. ..	1,049 30†	Racicot, L. P.	742 41	<i>Pembroke:</i>	
White, C. A.	914 66	<i>Ontario</i>		Raymond, G. E. ..	964 08
<i>Saint John:</i>		<i>Barrie:</i>		<i>Sault Ste. Marie:</i>	
Pearson, B.	687 12	Fox, C. M.	1,002 46	McDougall, D. C. ..	721 37
<i>Woodstock:</i>		<i>Belleville:</i>		<i>Smiths Falls:</i>	
Hay, H. D.	1,042 75	Cole, H. L.	995 13	Nesbitt, T. B.	1,154 40
<i>Quebec</i>		<i>Brantford:</i>		<i>Stratford:</i>	
<i>Beauharnois:</i>		Kennedy, J. P.	594 68	Ballantyne, W. M. ..	1,244 26
Primeau, J.	529 95	Wells, W. H.	950 35	Ego, W. A.	560 75
<i>Chandler:</i>		<i>Brockville:</i>		<i>Toronto:</i>	
Thibault, R.	1,558 94	McDonald, J. C. E. ..	1,046 91	Baker, A. K.	1,052 21†
<i>Chicoutimi:</i>		McMartin, J. A. M. ..	557 76	Booth, A. E.	787 08
Duperre, G.	502 61	<i>Chatham:</i>		Caird, W. J. M.	1,452 27†
<i>Hull:</i>		McMordie, W.	858 28	Carr, E.	1,323 95
Davis, J. E.	589 56†	<i>Cornwall:</i>		Caswell, I. R.	1,561 89
<i>Joliette:</i>		Beaulieu, R. W. ..	956 36†	Codfrey, R. C.	1,177 37
Gagnon, J. H.	1,087 29	<i>Fort William:</i>		Graham, N. E.	622 00
<i>Montreal:</i>		Hopper, H.	1,242 60	Griffen, E. H.	1,743 55
Angers, G. E.	523 01	Camire, J. P.	1,199 74	Jordan, J. C.	1,238 28
Bechar, M.	572 90	Nairn, W. S.	869 87	Lawie, C.	1,350 35
Bergeron, L. M.	1,051 08	<i>Guelph:</i>		Lemay, A. G.	2,090 30
Camire, J. P.	675 42	Weiler, A. L.	635 60	Luke, R. C.	1,130 05
Caya, J. J.	1,267 70	<i>Hamilton:</i>		Mark, B.	798 03
Charron, D.	1,649 71†	Hyder, F. W.	551 93	McLellan, E. N. ..	1,447 54†
Charron, J. E.	982 55	Turley, T.	1,248 16	Monahan, J. J.	858 84
Cloutier, N.	583 62	<i>Ingersoll:</i>		Muirhead, W. D.	1,308 50
Coulombe, J. I.	592 71	Lunney, G. D.	680 02	Murray, A. G.	632 60
Duquette, L. P. E. ..	943 09	<i>Kingston:</i>		Page, H. J.	1,278 66
Gendron, A.	611 33	McGhee, G. B.	871 18	Runyon, J. H.	1,043 10†
Havel, J. E.	576 21	<i>Kirkland Lake:</i>		Saunders, Y. T.	909 25
Laurence, C. E.	542 51	Storey, E. J.	643 55	Sauriol, B.	1,825 14†
Lavalle, J. M.	542 80	<i>Kitchener:</i>		Scammell, P. F.	671 05
Leger, J. A.	848 05	Freeman, W. J.	529 65	Sewell, F. F.	742 60
Ouimet, L. A.	999 24	Vassie, W.	529 66	Smith, A. J.	761 70
Smith, P. J.	1,652 40	<i>London:</i>		Stevenson, C. W. G. ..	535 88
Sproule, P. M.	908 12	Kraemer, C. E.	508 88	Unsworth, J.	506 87
Vezina, R.	1,015 10	Slade, R. E.	2,499 94	Woollacott, W. E. .	1,743 64†
<i>Quebec:</i>		<i>Niagara Falls:</i>		<i>Welland:</i>	
Bernard, J. D.	606 26	Whammond, G. H. ..	739 61	Cassels, J. M.	619 12
Daoust, H.	962 23	<i>North Bay:</i>		<i>Windsor:</i>	
Lessard, T.	1,370 25	Denton, E. F.	851 67	Hatfield, W. H.	741 25
<i>Riviere du Loup:</i>		Handley, A. B.	2,523 96	McLeod, J.	529 11
Belle, G.	591 64	Kidd, D. R.	691 81	<i>Manitoba</i>	
Bernier, J. G.	2,305 70	Neville, G. E.	1,719 95	<i>Brandon:</i>	
Berube, A.	1,682 66	Niblett, L. A.	1,061 57	Muir, W. A.	597 50
Carpentier, J. O.	900 60	<i>Winnipeg:</i>		Ruth, R. H.	712 71
Lebel, J. E. G.	1,259 78	Crookshanks, E. J. ..	1,109 20	<i>Winnipeg:</i>	
Verreault, L. P.	1,156 95	Hignell, G. E.	648 07	Johnston, S. B.	670 71
<i>St. Hyacinthe:</i>		Johnston, R. J.	1,678 02	MacTavish, R. J.	1,678 02
Beaulieu, L. R.	1,152 86	Oberlin, C. W.	661 20	Warde, L.	668 60
<i>St. Jean:</i>		Warde, L.	668 60	Winter, G. E.	876 30†
L'Hereault, G.	613 05				

	Travelling expenses		Travelling expenses		Travelling expenses
<i>Saskatchewan</i>		<i>Alberta</i>		<i>Nelson:</i>	
Moose Jaw:		Calgary:		Bourque, R. R. J. . . .	1,945 61
McIntyre, H. A. . . .	1,766 42	McCadden, C. . . .	796 10	Warrior, R. W. . . .	606 91
Young, D. J.	849 25	Nicolle, R. J.	607 28	New Westminster:	
Prince Albert:		Sawyers, C. E.	583 98	Kennedy, R. M. . . .	815 16
Berklund, S. J.	820 47	Stuart, D. A.	1,119 55	Vancouver:	
Turnbull, I. G.	941 13	Tatham, R. W.	517 72	Fuller, A. J. R.	723 40
Regina:		Edmonton:		Hutchings, A. M. . . .	534 79
Govan, J.	901 95	Fitzpatrick, R. C. . .	639 18	Laing, N. H.	543 87
Johnston, W. D. . . .	519 90	Gellibrand, G.	649 37	Morris, C. M.	673 04
Kerley, G. E.	547 25	Hornby, C. B.	742 49	Smith, G. A.	594 76
Reid, R. J.	688 40	Kimmitt, R. J.	576 96	Woodcock, E. C. S. . .	679 17
Ryan, C. C.	653 30	McClements, J. S. . .	866 27	Vernon:	
Softley, I. C.	606 55	Page, J. N.	696 12	Butcher, C. S.	1,746 09
		Pollard, C. W.	647 62	<i>Northwest Territories</i>	
		Stephure, J. A.	980 28	Yellowknife:	
<i>Saskatoon:</i>		<i>British Columbia</i>		*Johnson, J. A.	1,200 00
Amas, E.	2,962 42†	Cranbrook:		*Johnson, J. B.	1,200 00
Blackburn, J. E. . . .	929 72	Rusheall, L. A. . . .	687 95	<i>Yukon Territory</i>	
Frere, G. H. B.	674 95	Kamloops:		White Horse:	
Jory, G. S.	893 17	Linnell, W. H. B. . .	790 80	*Fox, J. H.	1,500 00
McKay, C. M.	898 30	Kelowna:		*MacDonald, D. A. . .	1,200 00
Porter, W. D.	1,248 37	Chapman, R. V. . . .	1,154 20	*Mellway, R. G.	1,500 00
Simmons, A. E.	779 40	Nanaimo:		*Sands, D. E.	1,500 00
		Heller, C. W.	759 03	(Sept. 22)	
				*Williscroft, M. C. . .	1,200 00

* These employees received living allowances at the annual rates listed.

† These items include amounts charged to other accounts as follows: Vote 111, \$815.80; Vote 527, \$16,160.02.

Suppliers receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

DEPARTMENT OF LABOUR

The Bell Telephone Company of Canada, Montreal, Que., \$11,819.14; Canadian National Railways, Montreal, Que., \$61,896.63; Canadian Pacific Railway Company, Montreal, Que., \$45,914.40; Dominion Government: Department of National Defence (Army), \$125,387.97, National Film Board, \$50,853.31, Department of National Revenue, \$137,677.45, Post Office Department, \$22,485.25, Department of Public Printing and Stationery, \$181,929.81, Unemployment Insurance Commission, \$27,736.67, Department of Veterans Affairs, \$42,618.08, War Assets Corporation, \$1,095,879.02; Hamilton Health Association, Hamilton, Ont., \$18,456.29; International Business Machines Co. Ltd., Toronto, Ont., \$14,700.70; National Sanitorium Association, Muskoka, Ont., \$12,100; New Denver and Silverton Meat Market, New Denver, B.C., \$12,097.87; R.C.A. Victor Co. Ltd., Montreal, Que., \$14,401.33; Sanitorium Board of Manitoba, Winnipeg, Man., \$34,536; R. C. Smith & Son Ltd., Toronto, Ont., \$16,091.37; Westmount Realities Co. Ltd., Westmount, Que., \$23,456.08.

UNEMPLOYMENT INSURANCE COMMISSION

The Bell Telephone Company of Canada, Montreal, Que., \$95,151.32; British Columbia Telephone Company, Vancouver, B.C., \$14,280.79; Canadian Bank Note Company, Limited, Ottawa, Ont., \$31,219.78; Canadian Corps of Commissioners, \$94,966.57; Canadian National Express, Montreal, Que., \$26,000.20; Canadian National Railways, Montreal, Que., \$243,966.75; Canadian National Telegraphs, Montreal, Que., \$26,178.79; Canadian Pacific Air Lines, Limited, \$33,758.40; Canadian Pacific Railway Company, Montreal, Que., \$156,253.02; Dominion Government, Post Office Department, \$703,345.50, Department of Public Printing and Stationery, \$539,794.92, Department of Public Works, \$1,286,983.87; New Brunswick Telephone Company Limited, Moncton, N.B., \$10,233.03; R. C. Smith and Son, Limited, Toronto, Ont., \$36,696.58; Trans-Canada Air Lines, Montreal, Que., \$10,359.25.

1947-48
PUBLIC ACCOUNTS

PART II
K

DEPARTMENT OF LABOUR

APPENDIX

UNEMPLOYMENT INSURANCE FUND

Balance Sheet as at March 31, 1948

ASSETS

Cash on deposit with Receiver General.....	8,545,595 99
Government's Contribution—balance due for 1947-48.....	595,119 44
Amount on deposit with chartered banks for redemption of benefit warrants.....	342,500 00
Advances to Local offices for payment of benefits by cash.....	764,300 00

Investment Securities:

Dominion of Canada bonds—book value (per schedule 1)	441,703,905 17	
Accrued interest	4,483,447 50	
		446,187,352 67
		<u>\$456,434,868 10</u>

LIABILITIES

Unredeemed benefit warrants	586,825 77	
Contributions—refundable to unlocated persons	491 87	
		587,317 64
Deposits from employers under bulk payment method.....		21,710 00
Balance at credit of fund:		
Balance, March 31, 1947	372,878,625 64	
Add—Net revenue for year ended March 31, 1948	82,947,214 82	
		455,825,840 46*
		<u>\$456,434,868 10</u>

* See comment on page K-30.

Statement of Revenue and Expenditure for year ended March 31, 1948

REVENUE

Contributions—Employers and Employees:		
Stamps	43,036,941 57	
Meter	12,705,516 49	
Bulk	16,306,216 05	
Contributions for Armed Service	18,409,567 06	
Miscellaneous	390 52	
		90,458,631 69
Contributions—Dominion Government (20 per cent)		18,091,661 86
Fines Received		5,412 60
Income from Investments:		
Net interest earned after provision for amortization of premium and accumulation of discount		9,560,776 12
		<u>\$118,116,482 27</u>

EXPENDITURE

Benefit payments	35,169,267 45	
Net Revenue	82,947,214 82	
		<u>\$118,116,482 27</u>

UNEMPLOYMENT INSURANCE FUND—Continued

SCHEDULE 1

Details of Investment Securities as at March 31, 1948

Maturity	Rate	Par Value		Cost		Amortization		Book Value		Value Per \$100	Yield %	Accrued Interest		
		\$	cts.	\$	cts.	\$	cts.	\$	cts.			\$	cts.	
Dominion of Canada														
Nov. 1, 1950.....	1½	28,837,000	00	29,090,599	50	34,907	20	29,055,692	30	100	69	1.48	210,415	62
June 15, 1950 51.....	3	38,219,000	00	39,602,848	00	449,250	94	39,153,597	06	102	45	2.30	334,416	25
Feb. 1, 1949 52.....	3½	12,496,500	00	13,151,972	04	655,472	04	12,496,500	00	100	00	3.25	67,689	38
Oct. 1, 1949 52.....	3	10,370,000	00	10,524,206	25	113,199	61	10,411,006	64	100	40	2.73	155,550	00
Mar. 1, 1952 54.....	3	31,624,000	00	32,696,900	00	221,456	03	32,475,533	97	102	69	2.52	79,060	00
June 1, 1950 55.....	3	6,000,000	00	6,240,500	00	118,245	83	6,122,254	17	102	04	2.03	60,000	00
Nov. 1, 1953 56.....	3	20,361,000	00	20,907,737	50	14,315	38	20,893,422	12	102	61	2.66	254,512	50
May 1, 1954 57.....	3	22,537,000	00	23,141,293	75	90,087	69	23,051,206	06	102	28	2.59	281,712	50
Nov. 1, 1948 58.....	4½	47,641,000	00	51,602,344	75	3,338,184	86	48,264,159	89	101	31	2.22	893,268	75
Nov. 1, 1949 59.....	4½	43,446,000	00	47,639,605	00	2,739,987	00	44,899,618	00	103	34	2.34	814,612	50
Jan. 1, 1956 59.....	3	28,168,000	00	28,974,185	00	114,156	89	28,860,028	11	102	46	2.65	211,260	00
June 1, 1957 60.....	3	26,802,000	00	27,816,442	50	111,617	08	27,701,825	42	103	37	2.58	268,020	00
Feb. 1, 1959 62.....	3	37,797,000	00	39,198,091	25	101,744	53	39,095,346	72	103	44	2.63	188,985	00
Oct. 1, 1959 63.....	3	37,940,000	00	39,738,580	00	149,347	20	39,589,232	80	104	35	2.56	569,100	00
Sept. 1, 1961 66.....	3	37,938,000	00	39,758,682	50	128,200	59	39,630,481	91	104	46	2.60	94,845	00
		430,196,500	00	450,084,078	04	8,380,172	87	441,703,905	17	.....	.....	.....	4,483,447	50

* Redeemable at 101. Average weighted yield 2.44%.
Amortization and yield calculated to call date.

UNEMPLOYMENT INSURANCE FUND—*Concluded*

Comment

The Balance Sheet published in the Annual Report of the Unemployment Insurance Commission shows an amount of \$447,734,939.21 to the credit of the Fund, the difference being due to the fact that it was necessary to take into the accounts of the Government of Canada certain transactions of April, 1948, applicable to the fiscal year 1947-48.

A reconciliation follows:

Credit balance as per Balance Sheet published in the Annual Report of the Unemployment Insurance Commission		447,734,939 21
<i>Add—Credits</i>		
Contributions—Employers and employees	6,587,797 22	
Government contribution—		
Balance of Votes 116 and 588	1,130,141 72	
Balance due for 1947-48	595,119 44	
Fines	90 00	
		<hr/> 8,313,148 38
<i>Deduct—Debits</i>		456,048,087 59
Reimbursements of chartered banks for cash payments of benefits		222,247 13
Credit balance as per the above Balance Sheet		<hr/> \$455,825,840 46 <hr/>

1947-48
PUBLIC ACCOUNTS

PART II

L

LEGISLATION

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

LEGISLATION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—	
Ordinary	4,341,090 75
Revenues—	
Ordinary	76,116 56
Net Charge.....	<u>\$4,264,974 19</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[14] Sundry Suspense Accounts.....	\$ 34 92		\$ 34 92

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page L-11 of this section.

GENERAL NOTE.—There are two appendices to this section. The first contains details of indemnities and travelling and living expenses paid to Members of the Senate in 1947-48; the second contains similar information in respect of Members of the House of Commons.

REVENUES

THE SENATE

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licences and Permits.....	61,983 79	84,859 82
B Services and Service Fees.....	1,757 09	1,596 16
C Refunds of Expenditure.....	75 68	
Total Ordinary.....	<u>\$ 63,816 56</u>	<u>\$ 86,455 98</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Fees on Private Bills.....	68,090 43	
Less—Fees on Private Bills refunded.....	6,106 64	
		61,983 79

B Services and Service Fees:

Certified copies of Acts of Parliament.....		1,757 09
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C Refunds of Previous Years' Expenditures..... 75 68

Total Ordinary.....\$ 63,816 56

Certified correct.

L. C. MOYER,

Clerk of the Senate.

HOUSE OF COMMONS

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licences and Permits.....	12,300 00	850 00
B Refunds of Expenditure.....		275 50
Total Ordinary.....	\$ 12,300 00	\$ 1,125 50

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Fees on Private Bills.....	11,800 00
Registration Fees, Parliamentary Agents.....	500 00

Total Ordinary.....\$ 12,300 00

Certified correct.

ARTHUR BEAUCHESNE,

Clerk of the House of Commons.

LIBRARY OF PARLIAMENT

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
Miscellaneous		\$ 8 50

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
THE SENATE					
		The Speaker of the Senate—			
L-5	Stat.	Salary and Motor Car Allowance.....	7,000 00	7,000 00	7,000 00
L-5	119	Allowance in lieu of Residence.....	3,000 00	3,000 00	3,000 00
		Members of the Senate—			
L-5	Stat.	Indemnity to Senators.....	448,269 00	448,269 00	411,570 00
L-5	Stat.	Transportation Expenses.....	4,528 40	4,528 40	5,416 50
L-5	Stat.	Expense Allowances to Members of the Senate	176,079 76	176,079 76	169,063 52
L-6	Stat.	Annual Allowance to the Leader of the Government in the Senate.....	4,948 89	4,948 89	
L-6	Stat.	Annual Allowance to the Leader of the Opposition in the Senate.....	2,827 93	2,827 93	
L-6	756 *	To provide for the payment of the full sessional indemnity for the session of 1947 to Members of the Senate for days lost through absence...	15,000 00	10,635 00	18,025 00
L-6	757 *	To provide, notwithstanding anything con- tained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present session which commenced on January 30, 1947, and ended on April 2, 1947, of an amount representing the actual transporta- tion and living expenses.....	5,000 00	3,839 45	3,486 30
L-6	591 *	To provide, notwithstanding anything con- tained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present session which commenced on December 5, 1947, and ended on December 19, 1947, of an amount representing the actual transportation and living expenses.....	5,000 00	3,174 55	
L-7	120) 755) 590)	General Administration.....	284,588 00	282,173 83	259,159 25
			956,241 98	946,476 81	876,720 57
HOUSE OF COMMONS					
		The Speaker of the House of Commons—			
L-7	Stat.	Salary and Motor Car Allowance.....	7,000 00	7,000 00	7,000 00
L-7	121	Allowance in lieu of Residence.....	3,000 00	3,000 00	3,000 00
		Deputy Speaker of the House of Commons—			
L-7	Stat.	Salary.....	4,000 00	4,000 00	4,000 00
L-7	122	Allowance in lieu of Apartments.....	1,500 00	1,500 00	1,500 00
		Members of the House of Commons—			
L-7	Stat.	Indemnity to Members, including additional Indemnity to the Leader of the Opposition.	1,247,135 00	1,247,135 00	1,171,875 00
L-8	Stat.	Motor Car Allowance—Leader of the Opposi- tion.....	2,000 00	2,000 00	2,000 00
L-8	Stat.	Travelling Allowances to Members.....	14,173 67	14,173 67	14,386 60
L-8	Stat.	Expense Allowances to Members.....	485,855 72	485,855 72	483,400 40
L-8	760 *	To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence.....	17,000 00	10,550 00	17,090 00
L-8	761 *	To provide, notwithstanding anything con- tained in the Senate and House of Com- mons Act, for the payment to each Member of the House of Commons who attended the first part of the present session which commenced on January 30, 1947, and ended on April 2, 1947, of an amount representing the actual transportation and living expenses.....	12,000 00	10,008 45	8,132 64
L-8	594 *	To provide, notwithstanding anything con- tained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the present session which com- menced on December 5, 1947, and ended on December 19, 1947, of an amount representing the actual transportation and living expenses.....	12,000 00	10,044 69	

LEGISLATION

L-5

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
HOUSE OF COMMONS— <i>Concluded</i>					
L-9	123 } 758 } 592 }	General Administration — Estimates of the Clerk.....	768,350 00	766,643 73	645,661 09
L-9	124 }	Estimates of the Sergeant-at-Arms.....	441,800 00	430,631 86	407,101 92
L-10	125 } 759 }	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....	2,800 00	2,800 00	2,000 00
L-10	126 *	To provide for payment to each member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant	40,000 00 3,058,614 39	26,128 90 3,021,472 02	18,544 41 2,785,692 06
GENERAL					
L-10	127 } 762 } 595 }	Printing of Parliament, including salaries of staff of Joint Distribution Office.....	270,000 00	269,725 20	166,906 25
LIBRARY OF PARLIAMENT					
L-11	128	General Administration.....	102,882 42	102,716 72	90,020 30
PENSIONS AND OTHER BENEFITS					
L-11	129	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.....	700 00	700 00	699 96
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			4,055 95
		Total Ordinary.....	\$ 4,388,438 79	\$ 4,341,090 75	\$ 3,924,095 09

* Complete title is shown in the following details.

THE SENATE

Salary of the Speaker of the Senate, the Hon. J. H. King, Senate and House of Commons Act, c. 147, R.S.....						\$ 6,000 00
Motor Car Allowance, Speaker of the Senate, Appropriation Act, No. 5, c. 61, 1931.....						1,000 00
Vote 119 Allowance in lieu of Residence to the Speaker of the Senate.....						3,000 00

Members of the Senate—Indemnity to Senators, Senate and House of Commons Act, c. 147, R.S.....						\$ 448,269 00
Members of the Senate—Transportation Expenses, Senate and House of Commons Act, c. 147, R.S.....						4,528 40

Payments were made as follows—Twentieth Parliament—Third Session, January 30, 1947, to July 17, 1947: indemnities \$248,015, transportation expenses \$300 (indemnities \$99,800, and transportation expenses \$4,360, were paid in 1946-47); Fourth Session, December 5, 1947: indemnities \$200,254, transportation expenses \$4,228.40 (balance to be paid in 1948-49).

Details of payments are shown in Appendix 1, page L-14.

Members of the Senate—Expense Allowances to Members of the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945.....						\$ 176,079 76
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Details of payments are shown in Appendix 1, page L-14.

Members of the Senate—Annual Allowance to the Leader of the Government in the Senate, Senate and House of Commons Act, c. 147, R. S., as amended by c. 73, 1947..\$ 4,948 89

Payment at the annual rate of \$7,000 for the period July 17, 1947 to March 31, 1948, was made to the Hon. W. McL. Robertson, Leader of the Government in the Senate.

Members of the Senate—Annual Allowance to the Leader of the Opposition in the Senate, Senate and House of Commons Act, c. 147, R.S., as amended by c. 73, 1947.....\$ 2,827 93

Payment at the annual rate of \$4,000 for the period July 17, 1947, to March 31, 1948, was made to the Hon. John T. Haig, Leader of the Opposition in the Senate.

Vote 756 To provide for the payment of the full sessional indemnity for the Session of 1947 to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct..... 15,000 00
Expenditures\$ 10,635 00

Details of payments are shown in Appendix 1, page L-14.

Vote 757 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present Session which commenced on January 30, 1947, and ended on April 2, 1947, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence, after the Easter adjournment of Parliament on April 2, 1947, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present Session..... 5,000 00
Expenditures\$ 3,839 45

Details of payments, which were in respect of the Third Session of the Twentieth Parliament, are shown in Appendix 1, page L-14.

Vote 591 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the present Session which commenced on December 5, 1947, and ended on December 19, 1947, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Christmas adjournment of Parliament on December 19, 1947, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present Session.. 5,000 00
Expenditures\$ 3,174 55

Details of payments, which were in respect of the Fourth Session of the Twentieth Parliament, are shown in Appendix 1, page L-14.

Vote 120 (and (a) Vote 755, Further Supplementary Estimates; (b) Vote 590, Further Supplementary Estimates) General Administration

	Estimates	Allotments	Expenditures
Salaries	249,388 00	250,388 00	249,555 13
Other Pay-list Items.....	500 00	500 00	413 75
A Allowances	1,200 00	1,200 00	1,200 00
Printing and Stationery.....	6,000 00	5,000 00	4,646 38
Newspapers and Periodicals for Reading Room.....	3,000 00	3,000 00	2,956 48
Postage and Carriage of Mails.....	1,000 00	1,000 00	905 81
B Debates, King's Printer, etc.....	16,000 00	16,000 00	15,080 68
General Expenses.....	7,500 00	7,500 00	7,415 60
	<u>\$ 284,588 00</u>	<u>\$ 284,588 00</u>	<u>\$ 282,173 83</u>

As at March 31, 1948, there were 148 salaried employees being paid from this vote, of whom 32 were permanent and 116 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date or at date of separation (shown in parenthesis) follows: L. C. Moyer, Clerk of the Senate, \$10,000; H. Armstrong, \$3,120; H. V. Attfield, \$3,120; L. de Montigny, \$4,800; H. H. Emerson, \$4,620; G. E. Freeman, \$3,840; G. B. Hagen, \$3,480; A. H. Hinds, \$4,440; T. S. Hubbard, \$3,300; B. P. Lake, \$3,780; C. R. Lamoureux, \$4,140; P. LaRocque, \$3,120; R. Larose, \$4,740; J. F. MacNeill, \$8,000; H. G. Perrault, \$3,240; J. O. A. Roy, \$3,420 (July 1); P. H. Shelton, \$3,660.

A The following employees receiving salaries at annual rates of \$3,000 or over were receiving annual allowances as at March 31, 1948 at rates listed: H. V. Attfield, Private Secretary to the Speaker of the Senate, \$600; C. R. Lamoureux, allowance in lieu of residence, \$600.

B Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding English and French editions of the Debates of the Senate.

HOUSE OF COMMONS

Salary of the Speaker of the House of Commons, the Hon. G. Fauteux, Senate and House of Commons Act, c. 147, R.S.....	\$ 6,000 00
Motor Car Allowance, Speaker of the House of Commons, Appropriation Act, No. 5, c. 61, 1931.....	\$ 1,000 00
Vote 121 Allowance in lieu of Residence to the Speaker of the House of Commons....	<u>\$ 3,000 00</u>

Hon. G. Fauteux received travelling expenses of \$1,624.71 which were charged to Vote 123.

Salary of the Deputy Speaker of the House of Commons, W. R. Macdonald, Senate and House of Commons Act, c. 147, R.S.....	\$ 4,000 00
Vote 122 Allowance in lieu of Apartments to the Deputy Speaker of the House of Commons	<u>\$ 1,500 00</u>

Members of the House of Commons—Indemnity to Members, including additional Indemnity to the Leader of the Opposition, Senate and House of Commons Act, c. 147, R.S.	<u>\$1,247,135 00</u>
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Indemnity was paid as follows:—Twentieth Parliament—Third Session, January 30, 1947, to July 17, 1947, \$664,865 (\$296,460 was paid in 1946-47); Fourth Session, December 5, 1947, payments on account, \$572,270 (balance to be paid in 1948-49). The additional indemnity of \$10,000 was paid to John Bracken.

Details of payments are shown in Appendix 2, page L-17.

Members of the House of Commons—Motor Car Allowance, Leader of the Opposition, John Bracken, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00
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Members of the House of Commons—Travelling Allowances to Members, Senate and House of Commons Act, c. 147, R.S.....	14,173 67
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Allowances were paid as follows: Twentieth Parliament—Third Session, \$48.50; Fourth Session, \$14,125.17.
Details of payments are shown in Appendix 2, page L-17.

Members of the House of Commons—Expense Allowances to Members of the House of Commons, Senate and House of Commons Act, c. 147, R.S., as amended by c. 29, 1945. \$	485,855 72
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Details of payments are shown in Appendix 2, page L-17.

Vote 760 To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or Order of the House, or on account of death during the present session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, an Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct.....	17,000 00
Expenditures	10,550 00

Details of payments are shown in Appendix 2, page L-17.

Vote 761 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the House of Commons who attended the first part of the present Session which commenced on January 30, 1947, and ended on April 2, 1947, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Easter adjournment of Parliament on April 2, 1947, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present Session.....	12,000 00
Expenditures	10,008 45

Details of payments, which were in respect of the Third Session of the Twentieth Parliament, are shown in
Appendix 2, page L-17.

Vote 594 To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the House of Commons who attended the first part of the present Session which commenced on December 5, 1947, and ended on December 19, 1947, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Christmas adjournment of Parliament on December 19, 1947 and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the present Session	12,000 00
Expenditures	10,044 69

Details of payments, which were in respect of the Fourth Session of the Twentieth Parliament, are shown in
Appendix 2, page L-17.

Vote 123 (and (a) Vote 758, Further Supplementary Estimates; (b) Vote 592, Further Supplementary Estimates) General Administration—Estimates of the Clerk

	Estimates	Allotments	Expenditures
Salaries	529,500 00	517,045 00	516,256 68
Other Pay-list Items.....	1,200 00	1,430 00	1,418 98
A Allowances	1,800 00	1,300 00	1,200 00
B Stationery	60,000 00	57,700 00	57,202 21
Postage, Telegrams and Telephones.....	1,500 00	1,750 00	1,696 98
Newspapers and Advertising.....	4,000 00	4,500 00	4,444 32
Expenses of Committees, Witnesses, etc.....	36,000 00	32,200 00	32,011 97
C Publishing Debates.....	127,000 00	137,250 00	137,250 00
Transportation of Mails—House of Commons to City Post Office—Session \$8 per diem; Recess \$50 per month.....	1,550 00	2,075 00	2,062 59
Sundries, including 350 copies of the Parliamentary Guide...	5,800 00	13,100 00	13,100 00
	\$ 768,350 00	\$ 768,350 00	\$ 766,643 73

As at March 31, 1948, there were 265 salaried employees being paid from this vote, of whom 48 were permanent and 217 temporary. Those receiving salaries at annual rates of \$3,000 or over on that date or at dates of separation (shown in parentheses) are listed below.

	Salary rate		Salary rate		Salary rate
Beauchesne, A., Clerk of the House of Commons	\$ 10,000 00	Dun, J. T.....	4,620 00	Mackey, J. H.....	4,320 00
Arsenault, A.	3,960 00	Empringham, C. L...	3,900 00	Montgomery, T. R...	3,960 00
Ayotte, D. O.....	3,480 00	Favreau, M.	3,120 00	Naubert, A.	3,120 00
Benson, A. B.....	3,000 00	Featherston, E. L...	3,900 00	Oliver, H.	3,900 00
Boyce, C. W.....	4,620 00	Franklin, W. J.....	6,000 00	Ollivier, P. M.....	6,000 00
Burgess, A. L.....	3,120 00	Fraser, A. A.....	6,000 00	Price, N. L.....	3,240 00
Buskard, W. W.....	3,900 00	Frenette, P. J. C...	3,300 00	Robertson, J.....	3,000 00
Butt, D. R.....	3,660 00	Galbraith, F. W. S...	4,200 00	Schryburt, F.....	3,480 00
Charpentier, F.	4,320 00	Graham, R. T.....	6,900 00	Sherwood, H. C.....	3,960 00
(Dec. 1)		Hill, L. C.....	3,480 00	Whitman, R. A.	3,300 00
Clinton, W. J.....	3,420 00	Howe, J.	3,780 00	Williams, J. L.....	3,240 00
		Hubbard, T. S.....	3,900 00	Young, E. C.....	4,620 00
		Jack, M.	3,960 00		

A. Beauchesne received travelling expenses of \$2,371.90.

A Allowances of \$600 per annum were authorized for the Secretaries of the Speaker and the Deputy Speaker. The allowance for the Secretary of the Speaker was paid to Y. Kipp, \$600; the allowance for the Secretary of the Deputy Speaker to G. Giroux, \$600.

B The Department of Public Printing and Stationery received \$55,507.87.

C Expenditures represent payments to the Department of Public Printing and Stationery for printing and binding the Debates of the House of Commons in English and French.

Vote 124 (and Vote 593, Further Supplementary Estimates) Estimates of the Sergeant-at-Arms

	Estimates	Allotments	Expenditures
Salaries	377,500 00	377,500 00	367,820 02
Other Pay-list Items.....	1,000 00	1,000 00	683 72
Joint Parliamentary Restaurant.....	48,000 00	36,400 00	36,312 12
Tradesmen and Others.....	13,000 00	25,100 00	24,917 80
Housekeeper's Contingencies.....	500 00	500 00	371 77
Transportation: Motor services, messenger service between the House and Government Printing Bureau, etc.....	800 00	800 00	376 43
Unforeseen Expenses: By Order of the Board of Commissioners (Gratuities to retiring sessional messengers, etc.).....	1,000 00	500 00	150 00
	\$ 441,800 00	\$ 441,800 00	\$ 430,631 86

As at March 31, 1948, there were 270 salaried employees being paid from this vote, of whom 36 were permanent and 234 temporary.

Vote 125 (and Vote 759, Further Supplementary Estimates) Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons.....		2,800 00
Expenditures		<u>\$ 2,800 00</u>

Vote 126 To provide hereby, notwithstanding anything contained in the Consolidated Revenue and Audit Act or the provisions of the Senate and House of Commons Act respecting the Independence of Parliament, for payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and pro rata for any period less than a year.....		40,000 00
Expenditures		<u>\$ 26,128 90</u>

Payments were made as follows:

Name	Parliamentary Assistant to the Minister of:	Amount
G. Belzile.....	Finance	1,688 15
P. E. Cote.....	Labour	1,688 15
W. E. Harris.....	External Affairs.....	1,688 15
H. Lapointe.....	National Defence.....	4,000 00
R. Maybank.....	National Health and Welfare.....	1,688 15
R. W. Mayhew.....	Finance	4,000 00
R. McCubbin.....	Agriculture	1,688 15
G. J. McIlraith.....	Reconstruction and Supply.....	4,000 00
W. A. Tucker.....	Veterans Affairs.....	4,000 00
R. H. Winters.....	National Revenue.....	1,688 15
		<u>\$ 26,128 90</u>

GENERAL

Vote 127 (and (a) Vote 762, Further Supplementary Estimates; (b) Vote 595, Further Supplementary Estimates) Printing of Parliament, including salaries of staff of Joint Distribution Office			
	Estimates	Allotments	Expenditures
Salaries	14,296 00	12,396 00	12,121 20
A Printing, Printing Paper and Binding.....	255,704 00	257,604 00	257,604 00
	<u>\$ 270,000 00</u>	<u>\$ 270,000 00</u>	<u>\$ 269,725 20</u>

As at March 31, 1948, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary. W. R. Gray was receiving a salary at an annual rate of \$3,240.

A Payments were made to the Department of Public Printing and Stationery.

LIBRARY OF PARLIAMENT

Vote 128 General Administration

	Estimates	Allotments	Expenditures
Salaries	78,307 00	78,307 00	78,307 00
Allotted from Vote 73, Salaries, etc.....	2,411 42	2,411 42	2,411 42
Other Pay-list Items.....	14 00	14 00	3 15
Books—For the General Library, including Binding.....	18,000 00	17,620 00	17,530 78
Books—For the Library of American History.....	1,000 00	1,000 00	999 20
Cost of Printing Reports.....	1,000 00	1,000 00	949 65
Printing and Stationery.....	1,000 00	1,580 00	1,577 12
Sundries	1,150 00	950 00	938 40
	<u>\$ 102,882 42</u>	<u>\$ 102,882 42</u>	<u>\$ 102,716 72</u>

This vote was provided for the costs of administration and for the purchase of reading and reference material for the Library of Parliament.

As at March 31, 1948, there were 31 salaried employees being paid from this vote, of whom 19 were permanent and 12 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: F. A. Hardy, Parliamentary Librarian, \$7,500; F. Desrochers, General Librarian, \$7,500; E. Bilodeau, \$4,140; R. M. Hamilton, \$3,840; T. E. Monette, \$3,000; J. Tarte, \$3,720.

PENSIONS AND OTHER BENEFITS

Vote 129 Pension to the unmarried sister of the late Colonel Harry Baker, M.P.....	700 00
Expenditures	<u>\$ 700 00</u>

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[13] Deferred Credits:				
A Pay-list Deductions—House of Commons...		16,509 69	16,509 69	
[14] Sundry Suspense Accounts:				
B Unclaimed Cheques Suspense—House of Commons	34 92			34 92
	<u>\$ 34 92</u>	<u>\$ 16,509 69</u>	<u>\$ 16,509 69</u>	<u>\$ 34 92</u>

A Deductions for Canada Saving Bonds from the salaries of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the department or agency concerned.

B All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

1947-48
PUBLIC ACCOUNTS

PART II

L

LEGISLATION

APPENDICES

1. The Senate—Statement of Indemnities, Expense Allowances, and Travelling and Living Expenses Paid in 1947-48.
2. House of Commons—Statement of Indemnities, Expense Allowances, and Travelling and Living Expenses Paid in 1947-48.

Farris, J. W. de B.	2,360 00	1,762 50	150 00	20 00	150 00	450 00
Ferland, C. F.	2,360 00	2,000 00			20 00	20 00
Foster, W. E. and Legal Rep. of the late	50 00	1,742 46			60 00	60 00
Gershaw, F. W.	2,360 00	2,000 00			90 00	90 00
Gershaw, F. W.	2,360 00	2,000 00				270 00
Goun, I. M.	2,360 00	2,000 00				
Goun, I. M.	2,360 00	2,000 00			90 00	270 00
Haig, J. T.	2,360 00	1,625 00				
Hardy, A. C.						
Harner, W. J. and Legal Rep. of the late.		1,380 82			120 00	120 00
Hayden, S. A.	2,360 00	2,000 00		12 50	12 00	34 50
Horne, R. B.	2,360 00	1,987 50			120 00	360 00
Howard, C. B.	2,360 00	1,987 50		18 70	18 70	56 10
Howden, J. P.	2,360 00	2,000 00			54 00	144 00
Huggess, A. K.	2,185 00	1,900 00				
Hurtbise, J. R.	2,360 00	2,000 00		16 80	16 80	50 40
Hutcheon, W. J.	2,360 00	2,000 00				
Johnston, J. F.	2,360 00	2,000 00			120 00	360 00
Jones, G. B.	2,360 00	2,000 00			60 00	180 00
King, J. H.	2,360 00	2,000 00			150 00	450 00
King, J. H.	2,360 00	2,000 00			90 00	270 00
Kinley, J. J.	2,360 00	2,000 00			60 00	180 00
Lacasse, G.	2,360 00	2,000 00				
Lambert, N. P.	2,360 00	2,000 00			60 00	180 00
Leger, A. J.	2,360 00	2,000 00			20 00	60 00
Lesage, J. A.	2,360 00	2,000 00		20 00	20 00	240 00
Macdonald, J. A.	1,210 00					
MacKenzie, Rt. Hon. I. A.	2,360 00					
MacLennan, D.	2,360 00					
MacLennan, D.	2,360 00					
Marotte, A.	2,360 00					
McDonald, J. A. (Shediac)	2,755 00	1,987 50				
McDonald, J. A. (King's)	2,755 00	1,975 00				
McGeer, G. G. and the Legal Rep. of the late.	2,730 00					
McGuire, W. H.	3,050 00	1,221 91	150 00	15 00		150 00
McIntyre, J. P.	2,880 00	2,000 00			25 00	55 00
McKeen, S. S.	2,780 00	2,000 00			75 00	315 00
McLean, A. N.	2,360 00	1,857 53			120 00	360 00
Michener, E., Mary E. Michener, widow of, and the Legal Rep. of the late.	2,780 00	2,000 00			60 00	180 00
Molloy, J. P.	1,220 00	915 06				
Morand, L.	2,780 00	2,000 00			90 00	180 00
Mullins, H. A.	2,880 00	2,000 00		20 00	20 00	60 00
Murdoch, James.	2,780 00	2,000 00				
Nicol, J.	2,550 00	1,700 00		12 00	13 50	37 50
Paquet, E.	2,780 00	2,000 00		60 00	50 00	170 00
Peterson, N. M.	2,780 00	2,000 00				
Prie, F. W.	2,055 00	1,537 50			30 00	90 00
Quinn, F. P.	2,780 00	2,000 00			60 00	180 00
Raymond, D.	3,125 00	2,000 00				
Riley, D. E.	2,880 00	1,562 50				
Robertson, W. McL.	2,830 00	2,000 00			120 00	240 00
Robicheau, J. L. P.	2,780 00	2,000 00			60 00	180 00
					80 00	170 00

THE SENATE—*Concluded*
STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1947-48—*Concluded*

Honourable Members of the Senate	Indemnities		Expense Allowances		Travelling and Living Expenses							
	Statutory		Vote 756	Statutory	Statutory		Vote 757		Vote 591	Total		
	Twentieth Parliament		Twentieth Parliament	Paid on Yearly Basis		Twentieth Parliament		Twentieth Parliament				
	Third Session	Fourth Session	Third Session	Third Session	Fourth Session	Third Session	Fourth Session	Third Session	Fourth Session			
	\$	cts.	\$	cts.	\$	cts.	Per Diem \$	Per Diem cts.	Actual \$	Actual cts.	\$	cts.
Robinson, B. W.	2,780 00	2,360 00		2,000 00			90 00		60 00	40 00	190 00	
Roebuck, A. W.	2,780 00	2,360 00		2,000 00			10 00		15 00	10 00	35 00	
St. Perre, E. C.	2,780 00	2,360 00		2,000 00			4 00		6 00	4 00	14 00	
Sindair, J. E.	2,780 00	2,360 00		2,000 00				90 00	90 00	50 00	190 00	
Stevenson, J. J.	2,780 00	2,360 00		2,000 00				120 00	120 00	120 00	360 00	
Sutherland, D.		1,935 00		2,000 00			35 00				35 00	
Taylor, W. H.		2,360 00		2,000 00			18 00		17 00	17 00	52 00	
Turgeon, J. G.	2,780 00	2,360 00		1,857 53				150 00	123 65	147 50	421 15	
Vaillancourt, C.	2,780 00	2,360 00		2,000 00			20 00		20 00	20 00	60 00	
Veniot, C. J.	2,780 00	2,360 00		2,000 00				60 00	30 00	30 00	120 00	
Vien, Thomas.	2,780 00	2,360 00		2,000 00								
White, G. V.	2,780 00	2,360 00		2,000 00								
Wilson, C. R.	2,780 00	2,360 00		2,000 00								
	248,015 00	200,254 00		176,079 76			300 00		3,825 00	3,174 55	11,542 40	

HOUSE OF COMMONS

STATEMENT OF INDEMNITIES, EXPENSE ALLOWANCES, AND TRAVELLING AND LIVING EXPENSES PAID IN 1947-48

Members	Indemnities			Expense Allowances		Travelling and Living Expenses					
	Statutory			Statutory		Statutory			Vote 594		
	Twentieth Parliament			Paid on Yearly Basis		Twentieth Parliament			Twentieth Parliament		
	Third Session	Fourth Session	Third Session	\$	cts.	Actual	Per Diem	Third Session	Actual	Fourth Session	Actual
Abbott, Hon. D. C.	2,780 00	2,360 00		2,000 00		19 00	90 00	15 00	19 00		53 00
Adamson, R.	2,780 00	2,360 00		2,000 00				107 80	109 30		387 10
Archibald, H. G.	2,780 00	2,360 00		2,000 00			180 00	91 00	89 30		315 30
Argue, H. R.	2,505 00	2,360 00	275 00	2,000 00			135 00	15 80	15 80		121 60
Assault, B.	2,780 00	2,360 00		2,000 00			90 00	15 80	16 65		494 95
Assault, B.	2,780 00	2,360 00		2,000 00			120 00	268 30	106 65		10 00
Ashby, P. H.	2,780 00	2,360 00		2,000 00		5 00			5 00		10 00
Aylesworth, W. R.	2,780 00	2,360 00		2,000 00			90 00	32 50	32 50		155 00
Baker, L. E.	2,780 00	2,360 00		2,000 00		18 00		18 00	18 00		54 00
Barrett, T. B.	2,780 00	2,360 00		2,000 00	25 00	25 00		25 00	25 00		100 00
Beaudoin, L. R.	2,780 00	2,360 00		2,000 00							
Beaudry, R.	2,780 00	2,360 00		2,000 00							
Belzile, G.	2,780 00	2,360 00		2,000 00							
Bendickson, W. M.	2,780 00	2,360 00		2,000 00							
Bentley, T. J.	2,780 00	2,360 00		2,000 00							
Bertrand, Hon. E.	2,780 00	2,360 00		2,000 00							
Bertrand, E. O.	2,780 00	2,360 00		2,000 00		5 00		5 70	5 00		15 70
Bertrand, L.	2,780 00	2,360 00		2,000 00		6 00		6 75	8 00		20 75
Black, D. E.	2,630 00	2,360 00	150 00	2,000 00		14 00		16 00	16 00		46 00
Black, Hon. G.	2,780 00	2,360 00		2,000 00							
Black, P. C.	2,105 00	2,360 00	675 00	2,000 00		661 77		560 00	483 45		1,705 22
Blackmore, J. H.	2,780 00	2,360 00		2,000 00				35 00	35 00		130 00
Blair, W. G.	2,780 00	2,360 00		2,000 00				39 00	39 00		268 00
Blanchette, J. A.	2,780 00	2,360 00		2,000 00		4 00					4 00
Boivin, M.	2,780 00	2,360 00		2,000 00		22 00		22 30	22 00		66 30
Bonner, J. A.	2,780 00	2,360 00		2,000 00		24 00		24 20	24 00		72 20
Boucher, G. R.	2,780 00	2,360 00		2,000 00		7 50			7 50		15 00
Bourget, M.	2,780 00	2,360 00		2,000 00							
Bowerman, E. L.	2,780 00	2,360 00		2,000 00		39 00		39 10	39 10		117 20
Bracken, J.	2,780 00	2,360 00		2,000 00				94 40	105 15		319 55
Brudette, J.	2,780 00	2,360 00		2,000 00				90 00	90 00		102 00
Brudshaw, A. J.	2,780 00	2,360 00		2,000 00				60 00	21 00		102 00
						15 00			15 00		41 30

Demond, C. E.	2,780 00	2,360 00	2,000 00	60 00	19 00	19 00	98 00
Dickey, J.	2,780 00	2,360 00	2,000 00	936 95	52 05	52 05	112 05
Diefenbaker, J. G.	2,780 00	2,360 00	2,000 00	120 00	210 65	87 90	418 55
Dion, J. A.	2,780 00	2,360 00	2,000 00	75 00	17 20	29 20	136 40
Dionne, L.	2,780 00	2,360 00	2,000 00	1,512 50	50 00	50 00	130 00
Dorion, F.	2,780 00	2,360 00	2,000 00	22 50	30 70	29 40	82 60
Douglas, J. L.	2,780 00	2,360 00	2,000 00	90 00	38 05	38 04	166 03
Drope, R. E.	2,780 00	2,360 00	2,000 00	30 00	16 60	63 20	166 03
Dubois, L.	2,780 00	2,360 00	2,000 00	30 00	29 20	29 20	88 40
Emmerson, H. R.	2,780 00	2,360 00	2,000 00	60 00	24 80	24 80	109 60
Eudes, R.	2,780 00	2,360 00	2,000 00	8 50	8 50	17 00	17 00
Fair, R.	2,780 00	2,360 00	2,000 00	120 00	74 90	73 90	268 80
Farquhar, T.	2,780 00	2,360 00	2,000 00	60 00	14 20	88 40	88 40
Fauteux, Hon. G.	2,780 00	2,360 00	2,000 00	9 50	14 20	9 50	19 00
Ferguson, J. H.	2,780 00	2,360 00	2,000 00	40 00	40 00	40 00	120 00
Fleming, D. M.	2,780 00	2,360 00	2,000 00	22 50	18 00	29 85	70 35
Fontaine, J.	2,780 00	2,360 00	2,000 00	28 00	28 00	28 00	84 00
Fournier, Hon. A.	2,780 00	2,360 00	2,000 00	16 00	16 00	16 00	48 00
Fournier, S.	2,780 00	2,360 00	2,000 00	21 00	21 00	21 00	63 00
Fraser, G. K.	2,780 00	2,360 00	2,000 00	135 00	21 00	145 50	280 50
Fulton, E. D.	2,780 00	2,360 00	2,000 00	90 00	84 00	92 50	266 50
Gagnon, P. E.	2,780 00	2,360 00	2,000 00	15 00	15 00	15 00	52 00
Gardiner, Rt. Hon. J. G.	2,780 00	2,360 00	2,000 00	28 90	9 00	17 80	55 70
Gariepy, W.	2,780 00	2,360 00	2,000 00	24 00	26 00	24 00	74 00
Gauthier, J. L.	2,780 00	2,360 00	2,000 00	315 55	312 55	206 90	835 00
Gauthier, P.	2,780 00	2,360 00	2,000 00	20 40	112 70	40 40	243 10
Gibson, Hon. C. W. G.	2,780 00	2,360 00	2,000 00	13 50	13 50	20 00	60 80
Gibson, J. L.	2,780 00	2,360 00	2,000 00	9 50	9 50	13 50	40 50
Gillis, C.	2,780 00	2,360 00	2,000 00	60 00	60 00	9 50	28 50
Gingras, M.	2,780 00	2,360 00	2,000 00	10 50	30 90	30 90	121 80
Gladstone, R. W.	2,780 00	2,360 00	2,000 00	200 00	47 70	215 40	215 40
Glen, Hon. J. A.	2,780 00	2,360 00	2,000 00	25 00	6 00	6 00	22 50
Golding, W. H.	2,780 00	2,360 00	2,000 00	400 00	149 80	149 80	419 60
Gour, J. O.	2,780 00	2,360 00	2,000 00	10 00	6 00	10 00	26 00
Gour, D.	2,780 00	2,360 00	2,000 00	16 00	16 00	16 00	48 00
Grant, T. V.	2,780 00	2,360 00	2,000 00	11 50	11 50	11 50	34 50
Graydon, G.	2,780 00	2,360 00	2,000 00	11 50	64 40	64 40	263 80
Green, H. C.	2,780 00	2,360 00	2,000 00	11 80	122 85	122 85	242 85
Gregg, Hon. M. F.	2,780 00	2,360 00	2,000 00	12 50	11 80	11 80	35 40
Hackett, J. T.	2,780 00	2,360 00	2,000 00	9 00	16 30	16 30	45 10
Halle, M.	2,780 00	2,360 00	2,000 00	9 70	24 00	27 80	27 70
Hamel, J. I.	2,780 00	2,360 00	2,000 00	25 00	20 20	20 20	111 80
Hansell, E. G.	2,780 00	2,360 00	2,000 00	25 00	9 00	9 00	100 40
Harkness, D. S.	2,780 00	2,360 00	2,000 00	2,000 00	60 00	27 00	27 00
Harris, J. H.	2,780 00	2,360 00	2,000 00	1,975 00	60 00	9 00	86 80
Harris, W. E.	2,780 00	2,360 00	2,000 00	1,975 00	60 00	14 10	86 80
Hart, M.	2,780 00	2,360 00	2,000 00	1,975 00	60 00	14 10	86 80
Hatfield, H. H.	2,780 00	2,360 00	2,000 00	1,975 00	60 00	14 10	86 80
Hazen, D. K.	2,780 00	2,360 00	2,000 00	1,975 00	60 00	14 10	86 80
Healy, T. P.	2,780 00	2,360 00	2,000 00	1,975 00	60 00	14 10	86 80
Henderson, R. J.	2,780 00	2,360 00	2,000 00	1,975 00	60 00	14 10	86 80
Heon, G. H.	2,780 00	2,360 00	2,000 00	1,975 00	60 00	14 10	86 80

Low, S. E.	2,780 00	2,360 00	2,000 00	23 80	150 00	63 80	277 60
Macdonald, W. R.	2,780 00	2,360 00	2,000 00	8 40	27 50	63 80	78 80
Macdonnell, J. M.	2,680 00	2,360 00	2,000 00	100 00	8 40	8 40	23 20
MacInnis, A.	2,360 00	2,360 00	2,000 00		150 00	86 60	236 60
MacKenzie, Rt. Hon. J. A.	2,780 00	1,130 00	2,000 00				
MacKinnon, Hon. J. A.	2,780 00	2,360 00	2,000 00				
MacLean, M.	2,780 00	2,360 00	2,000 00		90 00	36 40	155 60
MacNaught, J. W.	2,780 00	2,360 00	2,000 00		60 00	36 10	130 15
MacNicol, J. R.	2,780 00	2,360 00	2,000 00	10 50	11 20	10 50	32 20
Maloney, J. W.	2,780 00	2,360 00	2,000 00		60 00	30 40	120 40
Manross, P. A.	2,780 00	2,360 00	2,000 00		60 00	22 00	104 00
Marier, E.	2,780 00	2,360 00	2,000 00	30 30	6 00	24 40	60 70
Marquis, E.	2,780 00	2,360 00	2,000 00	30 30	27 00	18 00	75 30
Marshall, J. A.	2,780 00	2,360 00	2,000 00		120 00	45 90	223 20
Martin, Hon. P.	2,780 00	2,360 00	2,000 00	30 00		15 00	67 00
Massey, D.	980 00	2,360 00	1,937 50		90 00	45 00	180 00
Mathews, J. E.	2,780 00	2,360 00	2,000 00		135 00	217 50	470 50
Matthews, J. H.	2,780 00	2,360 00	2,000 00		90 00	73 80	237 60
Maybank, R.	2,780 00	2,360 00	2,000 00		150 00		150 00
Mayhew, R. W.	2,780 00	2,360 00	2,000 00				
McCann, Hon. J. J.	2,780 00	2,360 00	2,000 00		120 00	79 20	329 10
McCaugh, D. J.	2,780 00	2,360 00	2,000 00		60 00	15 00	90 00
McCubbin, R.	2,780 00	2,360 00	2,000 00		90 00	36 00	206 50
McCulloch, H. B.	2,780 00	2,360 00	2,000 00		90 00	194 05	347 05
McCullough, E. G.	2,780 00	2,360 00	2,000 00	20 00	27 00	20 00	67 00
McDonald, W. K.	2,730 00	2,360 00	2,000 00	14 00	90 00	83 80	258 80
McGarry, M. E.	2,780 00	2,360 00	2,000 00			12 30	38 60
McGregor, R. H.	2,780 00	2,360 00	2,000 00				
Mellinuth, G. J.	2,780 00	2,360 00	2,000 00		60 00	29 00	115 00
McIvor, D.	2,780 00	2,360 00	2,000 00		120 00	87 50	303 80
McKay, E. B.	2,780 00	2,360 00	2,000 00		90 00	26 10	167 80
McLaure, W. C. S.	2,780 00	2,360 00	2,000 00	10 00	10 00	10 00	30 00
McMaster, W. A.	2,080 00	2,360 00	1,650 00	20 00	6 00	6 00	32 00
Menary, L.	2,780 00	2,360 00	2,000 00		150 00	200 00	350 00
Merritt, C. C. I.	2,780 00	2,360 00	2,000 00		60 00	17 50	95 00
Michaud, D.	2,780 00	2,360 00	2,000 00		90 00	59 85	208 95
Miller, C. C.	2,780 00	2,360 00	2,000 00		90 00	151 30	286 30
Mitchell, Hon. H.	2,755 00	2,360 00	2,000 00	25 90	18 10	18 00	62 00
Moore, R. S.	2,780 00	2,360 00	2,000 00		60 00	49 10	156 70
Mullins, J. P.	2,605 00	2,360 00	2,000 00		90 00	153 85	312 60
Murphy, J. W.	2,780 00	2,360 00	2,000 00		120 00	136 45	378 80
Mutch, L. A.	2,780 00	2,360 00	2,000 00		60 00	23 90	110 30
Nicholson, A. M.	2,780 00	2,360 00	2,000 00	30 00	33 70	30 00	93 70
Nixon, G. E.	2,780 00	2,360 00	2,000 00		180 00	179 75	539 49
Parent, C.	2,780 00	2,360 00	2,000 00	18 40	18 40	18 40	55 20
Peables, G. R.	1,430 00	2,360 00	2,000 00	9 00		9 00	18 00
Pearl, E. P.	2,780 00	2,360 00	2,000 00		60 00	47 50	155 00
Phard, R.	2,780 00	2,360 00	2,000 00		90 00	24 00	48 00
Pouliot, J. F.	2,530 00	2,360 00	1,875 00	24 00		80 15	255 40
Power, Hon. C. G.	2,780 00	2,360 00	2,000 00		135 00	59 15	253 79
Probe, J. O.	2,780 00	2,360 00	2,000 00				
Quelch, V.	2,780 00	2,360 00	2,000 00				

Tucker, W. A.	2,630 00	2,360 00	1,925 00			12 20	120 00	158 43	56 70	335 13
Tustin, G. J.	2,780 00	2,360 00	2,000 00						12 20	24 40
Viau, F.	2,780 00	2,360 00	2,000 00				90 00	64 10	69 60	223 70
Warren, R. M.	2,780 00	2,360 00	2,000 00			12 00		10 00	12 00	34 00
Webb, G. R.	2,780 00	2,360 00	2,000 00				90 00	47 70	70 55	208 25
Weir, W. G.	2,780 00	2,360 00	2,000 00						14 20	15 40
White, G. S.	2,780 00	2,360 00	2,000 00			17 00		16 20	17 20	92 40
White, H. O.	2,780 00	2,360 00	2,000 00				60 00		7 00	21 00
Whitman, H. P.	2,780 00	2,360 00	2,000 00			7 00			7 00	208 05
Winkler, H. W.	2,780 00	2,360 00	2,000 00				90 00	56 10	61 95	178 00
Winkler, R. H.	2,780 00	2,360 00	2,000 00				90 00	43 50	43 50	249 70
Winters, P. E.	2,780 00	2,360 00	2,000 00				120 00	57 20	72 50	222 55
Wright, P. E.	2,780 00	2,360 00	2,000 00				90 00	70 35	62 20	222 55
Wylie, W. D.	2,780 00	2,360 00	2,000 00				90 00	35 00	46 70	171 70
Zapinsky, F. S.	2,780 00	2,360 00	2,000 00							
Additional indemnity to leader of the Opposition—Bracken, J.	10,000 00									
	674,865 00	572,270 00	483,855 72	48 50	3,280 17		10,845 00	10,008 45	10,044 69	34,226 81

1947-48
PUBLIC ACCOUNTS

PART II
M

DEPARTMENT OF MINES AND RESOURCES

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF MINES AND RESOURCES

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DEPARTMENT OF MINES AND RESOURCES

P.C. 37,4433, October 30, 1947, authorized the following changes in the organization of the Department effective November 1, 1947: (a) the Surveys and Engineering Branch be abolished and certain of its functions transferred to other Branches; (b) the title of the Mines and Geology Branch and of its Director be revised to read "Mines, Forests and Scientific Services"; (c) the title of the Lands, Parks and Forests Branch and of its Director be revised to read "Lands and Development Services"; (d) the title of the Director of the Surveys and Engineering Branch be changed to Director of Special Projects and his position and that of his administrative staff be transferred to the staff of the Deputy Minister.

In accordance with the usual practice, the above changes are reflected, as from April 1, 1947, in the following details of Revenues, Expenditures and Open Accounts, excepting that Special Projects is shown as a separate Division and includes the vote for the International Boundary Commission, of which the Director of Special Projects is a member. Where comparative tables are used, the 1946-47 figures have been adjusted to conform with the changes.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—			
Ordinary	23,614,831 90		
Special	190,112 56		
Demobilization and Reconversion	1,812,373 74		
Adjusting Entries	62,571 50		
		25,679,889 70	
Revenues—			
Ordinary	1,578,568 62		
Special Receipts	173,932 19	1,752,500 81	
			23,927,388 89
[9a] Adjusting Entries:			
Non-Active Assets (ii) Other—			
Seed Grain and Relief Advances			62,571 50
Net Charge			\$ 23,864,817 39

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[3] Loans and Advances—			
(f) Miscellaneous	2,294,850 38	38,610 24	2,256,240 14
[4] Investments—			
(e) Balance receivable under agreements of sale of Crown Assets	2,047,122 79	28,293 48	2,018,829 31
	\$ 4,341,973 17	\$ 66,903 72	\$ 4,275,069 45

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[10] Floating Debt—			
(d) Outstanding Cheques and Warrants	405 32	31 88	437 20
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	18,969,460 52	1,001,259 88	19,970,720 40
[13] Deferred Credits	101,904 93	23,858 67	78,046 26
[14] Sundry Suspense Accounts	540,682 93	57,307 89	597,990 82
	<u>\$ 19,612,453 70</u>	<u>\$ 1,034,740 98</u>	<u>\$ 20,647,194 68</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page M-50 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
Tax Revenue:		
A Fur Export Tax	141,423 38	90,894 44
Non Tax Revenue:		
B Return on Investments	28,932 75	26,109 66
C Privileges, Licences and Permits	866,851 27	675,267 08
D Proceeds from Sales	144,132 79	180,515 93
E Services and Service Fees	216,233 45	195,601 18
F Refunds of Expenditure	160,432 26	155,434 52
G Miscellaneous	20,562 72	24,530 86
Total Ordinary	1,578,568 62	1,348,353 67
Special Receipts and Other Credits—		
H Refunds of Previous Years' War and Demobilization Expenditures	171,090 58	441,985 23
I Miscellaneous War, Demobilization and Reconversion Revenues	2,841 61	105,444 96
Asset value of property disposed of under Purchase Agreement		2,053,289 11
	1,752,500 81	3,949,072 97
Adjusting Entries—		
Non-Active Assets (ii) Other: Miscellaneous Non-Active Accounts—		
J Seed Grain and Relief	62,571 50	54,648 82
Grand Total	<u>\$1,815,072 31</u>	<u>\$4,003,721 79</u>

Summary of Revenue by Branches

Branch	1947-48
Mines, Forests and Scientific Services	273,512 61
Lands and Development Services	1,263,333 28
Special Projects	9,916 61
Indian Affairs	68,473 31
Immigration	199,836 50
	<u>\$1,815,072 31</u>

Details

Ordinary Revenue—	
Tax Revenue:	
A Fur Export Tax:	
Lands and Development Services Branch—	
Tax on furs exported from Northwest Territories	141,423 38
Non-Tax Revenue:	
B Return on Investments:	
Lands and Development Services Branch—	
Net collections of interest on seed grain and relief advances issued prior to 1926	21,923 99
Indian Affairs Branch—	
Land and timber purchased for Indians	7,008 76
	<hr/>
	28,932 75
C Privileges, Licences and Permits:	
Mines, Forests and Scientific Services Branch—	
Royalty from licences under patents, \$16,722.29; permits and licences issued under the Explosives Act, c. 7, 1946, \$3,825.59; timber permits, \$3,475.94; timber dues, \$9,442.34; Dominion Lands Surveyors' fees, \$216; water power rentals received by the Dominion Water and Power Bureau in connection with the following: Lake Minnewanka Cascade River Development for 1946, 1947 and 1948, \$20,023.87, Yellowknife Project, for 1946 and 1947, \$6,586.56; sundries, \$124.54	60,417 13
Lands and Development Services Branch—	
Canadian National Parks: Transient motor licences, \$151,369.20; rents, \$32,859.89; timber permits, \$26,371.59; golf fees, \$23,348; livery licences, \$17,003.30; camping permits, \$16,542.80; bungalow camp concessions, \$8,786.84; miscellaneous permits, \$8,148.99; miscellaneous business licences, \$7,858.50; yearly motor licences, \$5,999.52; rent, fuel and light—parks superintendents, \$5,829.67; fishing licences, \$2,274.25; hotel and rooming house licences, \$1,540; sundry, \$4,020.90; total, \$311,953.45.	
Northwest Territories: Petroleum royalty, \$203,084.48; quartz mining fees, \$55,206.55; miners' licences, \$50,093.45; rent of land, \$22,049.26; timber dues, \$18,830.16; quartz royalty, \$9,292.38; business licences, \$6,593; game licences, \$3,107; quartz mining leases, \$2,655.30; petroleum leases, \$1,945.13; motor vehicle licences, \$1,645; sundry, \$2,834.97; total, \$377,336.68.	
Yukon Territory: Placer mining fees, \$33,009.94; royalty on placer gold, \$22,315.75; quartz mining fees, \$19,530.10; timber dues, \$11,550.68; rent of land, \$5,754.81; hydraulic leases, \$2,390; quartz mining leases, \$1,000; sundry, \$1,887.83; total, \$97,439.11.	
Ordinance Lands: Rent of lands, and fees, \$10,641.13; sundry, \$157.17; total, \$10,798.30.	
Public Lands: Rent of lands, and fees, \$3,265.71; timber dues, \$1,767.89; sundry, \$820.80; total, \$5,854.40.	
Migratory Birds: Sundry, \$72	803,453 94
Indian Affairs Branch—	
Rentals	1,135 20
Immigration Branch—	
Registration fees, substitutional certificates	1,845 00
	<hr/>
	866,851 27
D Proceeds from Sales:	
Mines, Forests and Scientific Services Branch—	
Minerals, \$853.99; publications, \$10,364.71; timber and wood, \$3,925.74; survey maps and plans, \$35,966.58; hydrographic charts, \$14,114.38; sundry, \$1,292.06	66,517 46
Lands and Development Services Branch—	
Canadian National Parks: Buffalo products, \$1,632.06; sundry, \$7,440.56; total, \$9,072.62.	
Northwest Territories: Furs, \$4,212.88; reindeer products, \$3,306.60; land, \$1,711.75; buffalo products, \$825; sundry, \$717.25; total, \$10,773.48.	
Ordinance Lands, \$19,846.54; Public Lands, \$10,493.62; Yukon Territory, \$851.68; wild life publications, \$202.25	51,240 19
Special Projects—	
Maps	1 00
Indian Affairs Branch—	
Live stock, \$11,343.57; property, \$1,929.35; farm produce, \$1,560.95; sundries, \$73.40	14,907 27

Immigration Branch—		
Excess of revenue over expenditure in connection with catering service, \$11,459.87 (See Vote 186); publications, \$7		11,466 87
		144,132 79
E Services and Service Fees:		
Mines, Forests and Scientific Services Branch—		
Assays and analyses, \$2,349.23; hardening and treatment of metals, \$3,704.68; contributions towards the cost of water power investigations: Nova Scotia, \$3,298, New Brunswick, \$337.50, Quebec, \$10,000, Ontario, \$12,500, Alberta, \$2,000, British Columbia, \$7,500; sundry, \$279.25		41,968 66
Lands and Development Services Branch—		
Canadian National Parks: Bath-house receipts, \$64,591.05; water rates, \$29,336.53; telephone charges, \$27,665.43; electricity, \$20,834.15; garbage collection, \$7,572.53; sewer rates, \$7,427.77; rent of equipment, \$6,419.27; sundry, \$138.78; total, \$163,985.51.		164,351 51
Northwest Territories, \$366		
Special Projects—		
Rentals of: machinery, \$8,470.93; properties, \$202.20		8,673 13
Indian Affairs Branch—		
Water, \$865.51; trucking and sawing lumber, \$246.25; sundries, \$128.39		1,240 15
		216,233 45
F Refunds of Previous Years' Expenditures:		
Mines, Forests and Scientific Services Branch—		
Refunds with respect to transfer of water power development to the Province of Manitoba, \$95,958.49; sundry, \$1,616.92		97,575 41
These refunds are classified as follows: Capital charges due January 1, 1948—Lac Seul, \$27,914.50, Lake of the Woods, \$43,420.63; operating charges for the calendar year 1946: Lac Seul, \$17,242.03, Lake of the Woods, \$7,381.33. They represent the amortization of, and interest upon, the capital outlay by the Dominion in securing water storage in the Lake of the Woods and Lac Seul, together with the portion of the operating expenses (see Votes 164 and 166) of this storage for which the Province is liable.		
Lands and Development Services Branch—		
Northwest Territories, \$3,937.62; Canadian National Parks, \$3,451.28; Yukon Territory, \$2,811.66; sundry, \$153.05		10,353 61
Special Projects—		
Grimshaw-Great Slave Lake Road, \$1,041.56; International Boundary Com- mission, \$200.92		1,242 48
Indian Affairs Branch—		
Refunds on account of assistance given Indians, \$7,606.58; return of empty containers, \$4,079.27; gasoline tax, \$1,853.96; previous years' advances, \$12,123.36; road subsidies, \$8,362.55		34,025 72
Immigration Branch		17,235 04
		160,432 26
G Miscellaneous:		
Mines, Forests and Scientific Services Branch		245 55
Lands and Development Services Branch—		
Northwest Territories, \$3,568.36; Canadian National Parks, \$3,245.75; Migratory Birds, \$991.30; Public Lands, \$209.75		8,015 16
Indian Affairs Branch—		
Interest on special trust accounts, \$10,127.39; sundries, \$28.82		10,156 21
Immigration Branch—		
Fines and forfeitures		2,145 80
		20,562 72
Total Ordinary		1,578,568 62
Special Receipts and Other Credits—		
H Refunds of Previous Years' War and Demobilization Expenditures:		
Mines, Forests and Scientific Services Branch		3,946 79
This amount comprises: final repayment on loans to H. C. Miller, Madoc, Ont., in fiscal years 1942-43 and 1943-44 in respect of assistance from the Dominion for aid in the production of strategic minerals, \$3,449.80; sundry, \$496.99.		
Immigration Branch		167,143 79
		171,090 58

I Miscellaneous War, Demobilization and Reconversion Revenues:

Mines, Forests and Scientific Services Branch	2,841 61
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This item represents amount received from H. C. Miller, Madoc, Ont., as final payment of interest on loans described above.

Adjusting Entries—

Non-Active Assets—Miscellaneous

J Seed Grain and Relief Advances (Write-down)	62,571 50
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This item is the offset to a similar amount reported as expenditure under Write-down of Assets (see page M-49). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief. The status of these advances is shown under Non-Active Assets (see page M-50).

Grand Total	<u>\$1,815,072 31</u>
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Certified correct.

H. L. KEENLEYSIDE,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES**Comparative Summary**

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
M-11	Stat.	Minister of Mines and Resources—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
M-11	130 } 763 }	Departmental Administration.....	225,288 00	220,027 45	153,638 02
M-12	159	Surveys and Engineering Branch Administration.....	28,986 67 266,274 67	28,090 34 260,117 79	23,120 80 188,758 82
MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH					
M-12	131	Branch Administration.....	40,068 00	37,175 68	31,937 23
		Bureau of Mines—			
M-12	132	Bureau of Mines Administration.....	31,590 00	27,398 22	26,237 57
M-13	133	Mineral Resources Investigations.....	623,134 00	567,520 09	495,300 78
M-13	134 } 596 }	Explosives Act.....	29,832 11	27,798 50	27,453 02
M-13	135	To provide for the fabrication, erection and equipping of a hydrogenation plant in the Fuel Research Laboratories—Engineering design, etc.....	45,000 00	3,090 49	
M-14	597	Yukon Coal Development.....	100,000 00	81,569 49	
		Bureau of Geology and Topography—			
M-14	136	Bureau of Geology and Topography Administration and Miscellaneous Services.....	161,024 00	149,208 23	138,787 80
M-14	137 } 764 }	Geological Surveys.....	642,700 00	537,464 49	465,243 15
M-15	138	Topographical Surveys, including expenses of the Geographic Board of Canada.....	793,976 00	649,531 95	468,211 47
M-15	139	Drafting and Map Reproduction.....	158,766 00	146,784 00	119,335 95
M-15	140	National Museum of Canada.....	118,240 00	93,925 36	74,476 61
		Dominion Forest Service—			
M-16	150	General scientific, economic and administrative services.....	372,014 00	323,875 40	283,174 63
M-16	151	Forest Experiment Stations.....	290,908 00	239,617 65	168,742 37
M-17	152	Forest Products Laboratories.....	375,659 00	348,257 13	286,618 54
M-17	153	Grant to Canadian Forestry Association.....	1,620 00	1,620 00	1,620 00
M-17	768	Eastern Rockies Forest Conservation Board.....	60,000 00	48,304 51	
M-17	160 } 771 }	Dominion Observatory, Ottawa.....	163,230 00	159,638 41	135,183 87
M-18	161	Dominion Astrophysical Observatory, Victoria, B.C.....	43,600 00	39,668 80	38,340 49

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
M-18	162	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts, and including grant of \$350 to the International Executive Council, World Power Conference.....	302,960 00	295,571 47	273,250 13
M-18	601	*Dominion Water and Power Bureau—To provide for the refund of water-power rentals paid by the Calgary Power Company and deposited to the Consolidated Revenue Fund.....	1,733 76	1,733 76	
M-18	163	To provide for studies and surveys of the Columbia River Watershed in Canada.....	280,000 00	245,692 84	217,029 97
M-19	164	Lake of the Woods Control Board.....	10,865 00	10,174 72	8,334 72
M-19	166	To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed.....	20,650 00	17,484 67	19,799 67
M-19	167	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote)..	500 00	33 69	
M-20	171	Geodetic Service.....	209,006 00	200,074 40	164,696 08
M-20	172	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin... Hydrographic and Map Service—	240 00	140 00	240 00
M-20	174	Hydrographic Service.....	780,149 00	724,444 86	646,313 74
M-21	175	Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying.....	372,014 00	327,268 89	282,327 66
M-21	772	Legal Surveys and Map Service—Amount required for Dominion's share of continuing the survey of the Ontario—Manitoba boundary towards Hudson Bay.	15,000 00	9,092 66	
M-21	773	Compilation and printing of electoral maps required under the Redistribution Bill...	13,500 00	1,954 60	
M-21	176	*To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners..	2,100 00	1,629 83	1,618 06
			6,060,078 87	5,317,744 79	4,374,273 51
LANDS AND DEVELOPMENT SERVICES BRANCH					
M-22	141	Branch Administration.....	25,960 51	25,703 79	23,707 07
M-22	142	Government of the Northwest Territories—General Administration, operation and maintenance of services, including Wood Buffalo Park.....	466,203 00	465,710 66	337,003 79
M-23	143	Eastern Arctic Expedition.....	75,000 00	67,001 29	66,937 62
M-23	144	Forest and Wild Life Conservation, including Wood Buffalo Park.....	280,000 00	247,425 08	214,021 32
		Airports, Roads, Buildings and Water Systems—Construction and Improvements—			
M-24	145	Yellowknife Airport.....	350,000 00	300,458 86	444,026 35
M-24	146 } 765 }	Buildings.....	382,175 00	258,249 28	381,853 98
M-25	147	Roads.....	1,130,000 00	760,108 85	295,300 74
M-25	148	Water and Sewage Systems for new Yellowknife Townsite.....	745,800 00	487,877 95	125,970 63
		Government of the Yukon Territory—			
M-25	149	Administration.....	155,000 00	121,214 10	92,815 05
M-26	766	Grant to Yukon Council.....	170,000 00	170,000 00	
M-26	767	Buildings.....	4,000 00	1,000 00	
M-26	154	Land Registry—Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands.....	91,940 00	75,110 84	71,414 33
M-26	155 } 769 } 598 }	National Parks Bureau—National Parks and Historic Sites Services, including authority for commitments against future years to an amount of \$194,000.....	2,451,626 00	2,433,006 60	2,052,853 20

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
M-28	156 } 770 599	Administration of Migratory Birds Conven- tion Act.....	64,300 00	62,890 81	50,979 57
M-28	157 } 600	Forest and Wild Life Conservation.....	39,938 00	39,363 05	34,637 45
M-30	158	Grant to Jack Miner Migratory Bird Founda- tion.....	5,000 00	5,000 00	5,000 00
M-30	168	Engineering and Construction Service.....	118,388 00 <i>6,555,380 51</i>	109,715 82 <i>5,629,836 98</i>	103,475 96 <i>4,299,997 06</i>
SPECIAL PROJECTS					
M-30	165	To provide for the construction in the Snare River Drainage Basin, Northwest Territories, of a combined storage and hydro-electric development to serve the Yellowknife district, and to authorize the Minister of Mines and Resources with the approval of the Governor General in Council, to engage engineering assistance and to undertake all related works by day labour or contract.....	1,500,000 00	1,499,872 40	949,999 90
M-31	169	Snow Lake Mining Road, Manitoba—Amount required for Dominion contribution in 1947-48 for construction under terms of agreement with the Province of Manitoba.....	125,000 00	125,000 00	82,349 83
M-31	170	Grimshaw-Great Slave Lake Road—Amount required for construction of provincial section in 1947-48, under terms of agreement with Alberta.....	950,000 00 38,564 00	893,291 45 35,835 76	449,424 16 36,347 62
M-32	173	International Boundary Commission.....	<i>2,613,564 00</i>	<i>2,553,999 61</i>	<i>1,518,121 51</i>
INDIAN AFFAIRS BRANCH					
M-32	177 } 602 178	Branch Administration.....	96,478 41	87,303 36	61,534 26
M-32	774 } 603	Indian Agencies.....	1,438,308 00	1,382,206 90	1,074,686 39
M-35	179 } 775	Reserves and Trusts— Administration.....	160,027 00	90,218 20	663,412 83
M-35	Stat.	Indian Annuities.....	304,838 00	304,838 00	295,847 00
Welfare and Training—					
M-35	180 } 776 604 181	Welfare of Indians.....	1,635,706 00	1,607,014 89	1,230,868 05
M-36	777 } 605	Indian Education.....	1,673,707 00	1,619,393 94	952,925 33
M-38	182 } 778	Grants to Residential Schools.....	1,982,435 00	1,977,969 33	1,585,795 42
M-39	183 } 779	Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the Esti- mates.....	7,475 00	7,335 74	5,085 16
M-40	184	Grant to provide additional services to Indians in British Columbia.....	100,000 00	93,100 85	78,180 29
M-40	780	To provide for payment to the Indian Trust Fund, Gibson Band, Parry Sound Indian Agency, Ontario, for the amount of cash stolen from Indian Agent.....	1,214 00	1,214 00	
M-40	781	To reimburse the James Smith Band Account (No. 293), Duck Lake Indian Agency, Saskat- chewan, for sums paid as salaries to Farming Instructors, which should have been charged to Parliamentary Appropriations.....	9,612 99 <i>7,409,801 40</i>	9,612 99 <i>7,180,208 20</i>	<i>5,948,334 73</i>
IMMIGRATION BRANCH					
M-40	185 } 782	Administration of the Immigration Act and the Chinese Immigration Act.....	316,862 13	312,513 78	213,689 81
M-41	186 } 783	Field and Inspectional Service, Canada.....	2,337,164 00	2,074,868 57	1,698,950 95
M-41	187 } 784	Field and Inspectional Service, Abroad.....	396,595 00	277,563 36	134,159 85
			<i>3,050,621 13</i>	<i>2,664,945 71</i>	<i>2,046,800 61</i>

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
PENSIONS AND OTHER BENEFITS					
M-42	Stat.	Mrs. Doris Ryckman and children.....	517 00	517 00	600 00
M-42	188	Mrs. Alice Morson Smith.....	600 00	381 82	600 00
SUPERANNUATION AND RETIREMENT BENEFITS					
M-42	Stat.	Gratuities to families of deceased employees...	7,080 00	7,080 00	6,065 46
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			37,543 65
		Total Ordinary.....	25,963,867 58	23,614,831 90	18,421,095 35
SPECIAL					
INDIAN AFFAIRS BRANCH					
M-42	189	Fur conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....	214,000 00	190,112 56	161,110 79
DEMOBILIZATION AND RECONVERSION					
ADMINISTRATIVE OFFICES					
M-43	529 } 917 }	To complete the preparation and printing of a report on the natural resources and develop- ment of Canada's Northwest Region, and contingencies.....	4,000 00	2,377 49	
M-43	537		6,000 00 10,000 00	2,313 77 4,691 26	3,738 69 3,738 69
MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH					
M-43	530	Aerial Photography.....	1,240,000 00	726,094 55	943,775 89
M-43	531	Bureau of Mines— Explosives Act.....	28,775 00	27,784 50	24,533 91
M-44	532	Mineral Dressing and Metallurgy (formerly Metallic Minerals Division—Special Services)	358,500 00	297,321 04	269,908 11
M-44	533	Investigations of Radio-active ores.....	129,000 00	104,710 32	38,959 00
M-44	534	Investigations in Mineral Economics.....	26,000 00	20,031 44	12,449 32
M-45	535	Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting, engineering and design fees.....	165,000 00	67,675 65	253,164 28
M-45	538	Post-War Reconstruction—Planning— Dominion Observatory, Ottawa.....	42,000 00	35,974 92	16,679 11
M-45	539	Dominion Water and Power Bureau.....	50,000 00	48,966 25	34,776 95
M-46	541	Geodetic Service.....	145,000 00	137,363 92	157,133 89
M-46	542	Legal Surveys and Map Service.....	211,623 00	111,301 74	117,803 18
M-46	544	Legal Surveys of the Alaska Highway.....	17,000 00 2,412,898 00	16,124 65 1,593,348 98	13,103 67 1,882,287 31
LANDS AND DEVELOPMENT SERVICES BRANCH					
M-47	536	Land Registry— Alaska Highway—Legal Surveys and other costs of acquiring right-of-way and rental of lands leased to the Crown.....	26,500 00	3,727 38	11,006 71
M-47	540	Post-War Reconstruction—Planning— Engineering and Construction Service.....	210,000 00	121,548 81	124,283 18
M-47	543	Salaries and Expenses of Engineers observing conditions and maintenance operations on the Alaska Highway.....	15,000 00 251,500 00	12,079 56 137,355 75	11,713 56 147,003 45

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
IMMIGRATION BRANCH					
M-47	545	For expenditures in connection with looking after Canadian interests abroad	300,000 00	72,402 19	147,455 26
M-48	546	Medical inspection of dependents of members of the Canadian Armed Forces Overseas	10,000 00	924 37	15,571 66
M-48	547	Expenses in connection with British Evacuee Children	5,000 00	1,231 49	1,094 38
M-48	548	General Expenditures in Canada and the British Isles	18,000 00	1,904 82	2,370 88
M-48	549	Repatriation of Wives and Dependents of Members of the Canadian Armed Forces Overseas	2,000 00		360 83
M-48	550	To provide for expenses in connection with the return to foreign countries of seamen who were members of crews of ships which were taken over by the Canadian Government during the war	5,000 00	32 48	300 45
M-49	918	Medical attention and hospitalization of dependents of members of the armed forces from port of arrival to destination in Canada	10,000 00 350,000 00	452 40 76,977 75	167,153 46
		<i>Expenditures: from Appropriations not required for 1947-48</i>			297,772 82
		Total Demobilization and Reconversion	3,024,398 00	1,812,373 74	2,497,955 73

ADJUSTING ENTRIES

WRITE DOWN OF NON-ACTIVE ASSETS

M-49	Stat. Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown, c. 51, 1926-27	62,571 50	62,571 50	54,648 82
	Grand Total	\$29,264,837 08	\$25,679,889 70	\$21,134,810 69

* Complete title is shown in the following details.

Salary of Minister, Hon. J. A. Glen, Salaries Act, c. 24, 1944	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931	\$ 2,000 00

Hon. J. A. Glen received travelling expenses of \$1,450 which were charged to Vote 130.

Vote 130 (and Vote 763, Further Supplementary Estimates)	Departmental Administration		
	Estimates	Allotments	Expenditures
Salaries	208,895 00	203,895 00	200,455 16
Other Pay-list Items	893 00	893 00	650 14
Printing and Stationery	5,000 00	9,850 00	9,120 65
Equipment, Supplies and Materials	2,500 00	1,550 00	1,229 35
Travelling Expenses	5,500 00	6,000 00	5,648 28
Telephones, Telegrams, Postage, etc.	2,000 00	2,400 00	2,347 40
Sundries	500 00	700 00	576 47
	<u>\$ 225,288 00</u>	<u>\$ 225,288 00</u>	<u>\$ 220,027 45</u>

As at March 31, 1948, there were 97 salaried employees being paid from this vote, of whom 51 were permanent and 46 temporary.

Vote 159 Surveys and Engineering Branch Administration

	Estimates	Allotments	Expenditures
Salaries	24,516 00	24,766 00	24,766 00
Allotted from Vote 73, Salaries, etc.	2,130 67	2,130 67	2,130 67
Other Pay-list Items	240 00	240 00	53 92
Travelling Expenses	600 00	400 00	383 30
Supplies and Equipment	800 00	950 00	383 59
Sundries	700 00	500 00	372 86
	<u>\$ 28,986 67</u>	<u>\$ 28,986 67</u>	<u>\$ 28,090 34</u>

As at March 31, 1948, there were 10 salaried employees being paid from this vote, of whom 5 were permanent and 5 temporary.

Total expenditure for the above service amounted to \$30,404.11, including \$2,313.77 from Vote 537.

MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH**Vote 131 Branch Administration**

	Estimates	Allotments	Expenditures
Salaries	34,854 00	34,354 00	32,738 05
Other Pay-list Items	120 00	120 00	106 11
Printing and Stationery	600 00	1,100 00	703 88
Telegrams, Telephones and Postage	1,800 00	1,500 00	1,098 84
Travelling Expenses	1,000 00	700 00	388 35
Sundries	1,694 00	2,294 00	2,140 45
	<u>\$ 40,068 00</u>	<u>\$ 40,068 00</u>	<u>\$ 37,175 68</u>

As at March 31, 1948, there were 14 salaried employees being paid from this vote, of whom 6 were permanent and 8 temporary.

Vote 132 Bureau of Mines—Bureau of Mines Administration

	Estimates	Allotments	Expenditures
Salaries	27,510 00	27,510 00	24,009 67
Other Pay-list Items	90 00	90 00	80 28
Printing and Stationery	1,200 00	1,400 00	1,230 41
Travel (Field Studies)	700 00	500 00	65 00
Sundries	2,090 00	2,090 00	2,012 86
	<u>\$ 31,590 00</u>	<u>\$ 31,590 00</u>	<u>\$ 27,398 22</u>

As at March 31, 1948, there were 12 salaried employees being paid from this vote, of whom 5 were permanent and 7 temporary.

Vote 133 Bureau of Mines—Mineral Resources Investigations

	Estimates	Allotments	Expenditures
Salaries	502,977 00	499,477 00	472,027 25
Other Pay-list Items	1,335 00	1,335 00	975 33
Travel (Field Investigations)	15,000 00	15,000 00	11,862 54
Printing, Binding, Lithographing, etc.	18,000 00	7,000 00	4,386 13
Supplies and Materials	40,000 00	50,500 00	44,974 63
A Equipment	40,000 00	40,000 00	27,520 58
B Sundries	5,822 00	9,822 00	5,773 63
	<u>\$ 623,134 00</u>	<u>\$ 623,134 00</u>	<u>\$ 567,520 09</u>

This vote was provided for the costs of investigations, in laboratory, office and field, pertaining to mineral resources, the mining and metallurgical industries, mineral technology and economics of production and marketing; and the dissemination of information with respect thereto.

As at March 31, 1948, there were 248 salaried employees being paid from this vote, of whom 84 were permanent and 164 temporary.

A An amount of \$20,138.83 was expended for acquisition of equipment, including 2 cars, \$2,292.98.

Fred A. Wilson Contracting Co., Ltd., was awarded a contract, through the Department of Public Works, amounting to \$9,072, for improvements to electrical distribution system in Laboratory Buildings "A", "B", and "C", Booth Street. Progress payments in the current year were \$2,862.46 of which amount \$1,431.23 was paid from Vote 532.

B Includes: freight and express, \$2,255.58; professional services, \$2,170, paid to W. J. Dick, who was engaged as consultant engineer under authority of P.C. 64/2520, June 27, 1947.

Vote 134 (and Vote 596, Further Supplementary Estimates) Bureau of Mines—Explosives Act

	Estimates	Allotments	Expenditures
Salaries	19,524 00	20,024 00	20,024 00
Allotted from Vote 73, Salaries, etc.	1,453 78	1,453 78	1,453 78
Other Pay-list Items	45 00	45 00	40 55
Travelling Expenses	4,000 00	3,500 00	2,359 92
Equipment and Supplies	1,600 00	1,600 00	1,489 27
Professional and Other Special Services	600 00	1,500 00	1,037 15
Sundries	2,609 33	1,709 33	1,393 80
	<u>\$ 29,832 11</u>	<u>\$ 29,832 11</u>	<u>\$ 27,798 50</u>

This vote was provided for the costs of administration of the Explosives Act, c. 7, 1946, an Act to regulate the manufacture, testing, storage, and importation of explosives.

As at March 31, 1948, there were 7 salaried employees being paid from this vote, of whom 4 were permanent and 3 temporary.

Vote 135 Bureau of Mines—To provide for the fabrication, erection and equipping of	
a hydrogenation plant in the Fuel Research Laboratories—Engineering design, etc...	45,000 00
Expenditures	3,090 49

These expenditures comprise: engineering services, \$2,400; travelling expenses, \$424.44; equipment, \$266.05.

Vote 597 Yukon Coal Development	100,000 00
Expenditures	\$ 81,569 49

This vote is provided to encourage the development of suitably located coal deposits, a matter of urgent importance inasmuch as mining development is being hampered by exhaustion of supplies of wood available at reasonable cost.

Pursuant to an agreement of July 10, 1947, authorized by P.C. 4066, October 7, 1947, with the Yukon Coal Company, Limited, the above expenditures represent monthly advances to this Company. These advances bear interest at the rate of 3½ per cent per annum, and are repayable at the rate of \$2 per ton of coal produced and sold. Under the terms of this agreement, the Company is to undertake the immediate bringing into production of its coal deposits at Tantalus Butte, Yukon Territory.

No repayments have been received as at the close of the current fiscal year.

Vote 136 Bureau of Geology and Topography—Bureau of Geology and Topography Administration and Miscellaneous Services

	Estimates	Allotments	Expenditures
Salaries	129,481 00	128,481 00	124,796 44
Other Pay-list Items	1,485 00	1,485 00	382 80
Supplies and Materials	15,000 00	16,000 00	14,486 93
Equipment	8,500 00	8,500 00	6,770 58
Purchase of Air Photographs	1,500 00	1,500 00	230 55
Sundries	5,058 00	5,058 00	2,540 93
	\$ 161,024 00	\$ 161,024 00	\$ 149,208 23

As at March 31, 1948, there were 57 salaried employees being paid from this vote, of whom 26 were permanent and 31 temporary.

Vote 137 (and Vote 764, Further Supplementary Estimates) Bureau of Geology and Topography—Geological Surveys

	Estimates	Allotments	Expenditures
Salaries	334,559 00	314,559 00	267,010 91
Other Pay-list Items	700 00	700 00	160 47
A Field Surveys and Travel	230,000 00	208,000 00	171,573 08
B Printing, Binding, Lithographing, etc.	21,000 00	26,000 00	23,379 80
C Equipment, Supplies and Sundries	56,441 00	93,441 00	75,340 23
	\$ 642,700 00	\$ 642,700 00	\$ 537,464 49

This vote was provided for the costs of field and office studies of rocks, minerals and ore deposits of Canada that may lead to the discovery of ore and kindred deposits and more successful exploitation of deposits already known, and the publishing of the results of such investigations.

As at March 31, 1948, there were 73 salaried employees being paid from this vote, of whom 43 were permanent and 30 temporary.

A Expenditures comprise: salaries of student assistants, \$41,826.50; wages of cooks and labourers, \$20,370.75; transportation of field parties, \$28,065.25; materials and supplies, \$38,097.37, including \$32,939.52 for provisions; freight and express, \$6,677.88; air transportation, \$27,434.20; maintenance of equipment, \$2,938.11; acquisition of equipment, \$1,328.53; sundries, \$4,834.49.

B Payments were made to the Department of Public Printing and Stationery.

C Expenditures comprise: materials and supplies, \$15,003.65; freight and express, \$2,919.68; maintenance of equipment, \$11,195.48; acquisition of equipment, \$43,954.73, including 2 motor cars, \$2,587.58, 6 trucks, \$7,043.22, and scientific equipment, \$15,077.48; sundries, \$2,266.69.

Vote 138 Bureau of Geology and Topography—Topographical Surveys, including expenses of the Geographic Board of Canada

	Estimates	Allotments	Expenditures
Salaries	417,431 00	417,431 00	330,884 20
Other Pay-list Items	1,545 00	1,545 00	1,323 96
A Field Surveys and Travel	275,000 00	155,000 00	132,948 84
B Equipment, Supplies and Sundries	100,000 00	220,000 00	184,374 95
	<u>\$ 793,976 00</u>	<u>\$ 793,976 00</u>	<u>\$ 649,531 95</u>

As at March 31, 1948, there were 174 salaried employees being paid from this vote, of whom 35 were permanent and 139 temporary.

A Expenditures comprise: salaries of student assistants, \$37,703.70; wages of cooks and labourers, \$33,791.38; materials and supplies, \$23,719.76, including \$20,276.02 for provisions; transportation of field parties, \$11,992.46; freight and express, \$8,854.51; air transportation, \$8,483.62; maintenance of equipment, \$3,040.91; acquisition of equipment, \$1,596.86; sundries, \$3,765.64.

B Expenditures comprise: materials and supplies, \$16,499.12; freight and express, \$1,853.42; maintenance of equipment, \$11,963.78; acquisition of equipment, \$153,919.07, including 6 motor trucks, \$7,574.45, 5 mapping projectors, \$75,288.96, 12 theodolites, \$9,408, other scientific equipment, \$27,881.08; sundries, \$139.56.

Vote 139 Bureau of Geology and Topography—Drafting and Map Reproduction

	Estimates	Allotments	Expenditures
Salaries	112,866 00	109,866 00	100,018 22
Other Pay-list Items	500 00	500 00	312 77
A Printing, Binding, Lithographing, etc.	40,400 00	38,400 00	36,969 98
Supplies and Materials	5,000 00	10,000 00	9,483 03
	<u>\$ 158,766 00</u>	<u>\$ 158,766 00</u>	<u>\$ 146,784 00</u>

As at March 31, 1948, there were 44 salaried employees being paid from this vote, of whom 20 were permanent and 24 temporary.

A Payments were made to the Department of Public Printing and Stationery.

Vote 140 National Museum of Canada

	Estimates	Allotments	Expenditures
Salaries	69,777 00	70,077 00	56,454 53
Other Pay-list Items	463 00	463 00	75 39
A Field Surveys and Travel	16,000 00	13,600 00	13,495 42
Printing, Binding, Lithographing, etc.	15,000 00	11,000 00	7,642 94
Museum Equipment, Supplies, Purchase of Specimens, etc. ...	14,000 00	18,600 00	13,354 81
Sundries	3,000 00	4,500 00	2,902 27
	<u>\$ 118,240 00</u>	<u>\$ 118,240 00</u>	<u>\$ 93,925 36</u>

As at March 31, 1948, there were 28 salaried employees being paid from this vote, of whom 15 were permanent and 13 temporary.

A Expenditures comprise: salaries of student assistants, \$1,681; wages of cook and labourers, \$2,111; transportation of field parties and travelling expenses, \$4,002.55; freight and express, \$633.94; air transportation, \$2,247.77; sundries, \$2,819.16.

Vote 150 Dominion Forest Service—General scientific, economic and administrative services

	Estimates	Allotments	Expenditures
Salaries and Wages	284,189 00	272,189 00	249,441 48
Other Pay-list Items	1,145 00	1,145 00	738 30
Travelling Expenses	20,640 00	20,640 00	13,914 37
Printing and Stationery	16,000 00	28,000 00	24,465 63
Supplies and Materials	22,400 00	22,400 00	12,404 84
Telephones, Telegrams, Postage, Freight, Cartage, etc.	1,755 00	1,755 00	1,552 29
A Equipment	17,095 00	17,095 00	15,773 89
Publicity	4,000 00	4,000 00	3,270 00
Sundries	4,646 00	4,646 00	2,314 60
Allowances	144 00	144 00	
	<u>\$ 372,014 00</u>	<u>\$ 372,014 00</u>	<u>\$ 323,875 40</u>

This vote was provided for the costs of administrative services in the advancement of forest conservation in Canada and the investigation of forest conditions and determination of rates of growth. The following is a distribution of the expenditures by offices: Head Office, \$238,156.61; Maritimes District Office, \$44,077.91; Manitoba-Saskatchewan District Office, \$14,743.56; Alberta District Office, \$26,897.32.

As at March 31, 1948, there were 113 salaried employees being paid from this vote, of whom 51 were permanent and 62 temporary.

A This expenditure includes purchase of 1 jeep, \$1,635.45, and 4 motor cars, \$4,845.06.

Vote 151 Dominion Forest Service—Forest Experiment Stations

	Estimates	Allotments	Expenditures
Salaries and Wages	183,981 00	179,181 00	149,660 25
Other Pay-list Items	1,428 00	1,428 00	334 26
Allowances	144 00	144 00	
Travelling Expenses	7,125 00	7,075 00	6,786 88
Printing and Stationery	2,650 00	2,650 00	465 26
Supplies and Materials	37,080 00	41,180 00	31,393 03
Telephones, Telegrams, Postage, Freight, Cartage, etc.	1,295 00	1,295 00	1,293 89
A Equipment	53,880 00	53,880 00	46,510 23
Sundries	3,325 00	4,075 00	3,173 85
	<u>\$ 290,908 00</u>	<u>\$ 290,908 00</u>	<u>\$ 239,617 65</u>

This vote was provided for the cost of research work at five experiment stations. The results are made available to the provinces and industry. The following is a distribution of the expenditures by stations: Acadia, \$91,837.74; Valcartier, \$31,627.74; Petawawa, \$32,900.56; Riding Mountain, \$24,631.60; Kananaskis, \$58,620.01.

As at March 31, 1948, there were 22 salaried employees being paid from this vote, of whom 6 were permanent and 16 temporary.

A This expenditure includes: purchase of 2 motor cars, \$2,542.81; 3 motor trucks, \$3,827.95; 1 jeep, \$1,331.80; 1 caterpillar tractor, \$7,291.75 and 1 caterpillar diesel motor grader, \$10,986.

Vote 152 Dominion Forest Service—Forest Products Laboratories

	Estimates	Allotments	Expenditures
Salaries and Wages	300,645 00	282,645 00	279,357 46
Other Pay-list Items	1,107 00	1,107 00	643 25
Allowances	600 00	600 00	
Travelling Expenses	18,350 00	18,350 00	14,012 64
Printing and Stationery	6,495 00	6,495 00	5,438 77
Supplies and Materials	12,410 00	18,410 00	12,930 53
Telephones, Telegrams, Postage, Freight, Cartage, etc.	2,975 00	2,975 00	2,105 43
A Equipment	31,361 00	43,361 00	32,333 42
Sundries	1,716 00	1,716 00	1,435 63
	<u>\$ 375,659 00</u>	<u>\$ 375,659 00</u>	<u>\$ 348,257 13</u>

This vote was provided for the cost of operation of forest products laboratories of which there are three units, namely: the main laboratories at Ottawa; a pulp and paper division at Montreal, in the operating costs of which the Canadian Pulp and Paper Association and McGill University participate; and a branch laboratory at Vancouver, housed in buildings provided by the University of British Columbia. The following is a distribution of the expenditures by these laboratories: Ottawa, \$187,253.32; Montreal, \$63,021.66; Vancouver, \$97,982.15.

As at March 31, 1948, there were 99 salaried employees being paid from this vote, of whom 33 were permanent and 66 temporary.

A This expenditure includes: purchase of 1 hot plate press, \$3,810, 1 motor car, \$1,725.01, and 2 motor trucks, \$2,471.66,

Vote 153 Dominion Forest Service—Grant to Canadian Forestry Association.....	1,620 00
Expenditures	\$ 1,620 00

Vote 768 Dominion Forest Service—Eastern Rockies Forest Conservation Board.....	60,000 00
Expenditures	\$ 48,304 51

This vote was provided for expenses in connection with the commencement of the Board's operations pending ratification by the Province of Alberta of the agreement with the Dominion as authorized by the Eastern Rocky Mountain Forest Conservation Act, c. 59, 1947, which Act became effective April 1, 1948.

A distribution of expenditures follows: salaries and wages, \$11,843.87; travelling expenses, \$4,767.58, including air transportation, \$2,288.30; stationery and office supplies, \$1,165.98; acquisition of equipment, \$22,432.84 including 2 cars and 4 jeeps, \$13,017.10; miscellaneous, \$8,094.24.

P.C. 2850, July 23, 1947, authorized salary of \$12,000 per annum to H. Kennedy, Chairman of the Board.

As at March 31, 1948, there were 6 temporary salaried employees being paid from this vote.

Vote 160 (and Vote 771, Further Supplementary Estimates) Dominion Observatory, Ottawa

	Estimates	Allotments	Expenditures
Salaries	127,830 00	120,830 00	120,829 88
Wages	295 00	295 00	92 00
Other Pay-list Items	225 00	225 00	145 64
A Travelling Expenses	10,700 00	11,700 00	9,584 14
B Supplies and Equipment	21,200 00	23,700 00	22,769 65
Sundries	2,980 00	6,480 00	6,217 10
	<u>\$ 163,230 00</u>	<u>\$ 163,230 00</u>	<u>\$ 159,638 41</u>

As at March 31, 1948, there were 40 salaried employees being paid from this vote, of whom 27 were permanent and 13 temporary.

A Includes \$7,210.14 for transportation of field parties.

B Includes \$13,779.87 for acquisition of scientific equipment.

Vote 161 Dominion Astrophysical Observatory, Victoria, B.C.

	Estimates	Allotments	Expenditures
Salaries	35,085 00	34 335 00	32,849 74
Other Pay-list Items	45 00	45 00	38 70
Travelling Expenses	600 00	830 00	681 47
Supplies and Equipment	7,200 00	7,450 00	5,244 97
Sundries	670 00	970 00	853 92
	<u>\$ 43,600 00</u>	<u>\$ 43,600 00</u>	<u>\$ 39,668 80</u>

As at March 31, 1948, there were 11 salaried employees being paid from this vote, of whom 5 were permanent and 6 temporary.

Vote 162 Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts, and including grant of \$350 to the International Executive Council, World Power Conference

	Estimates	Allotments	Expenditures
Salaries and Wages	232,548 00	232,548 00	227,151 94
Allotted from Vote 73, Salaries, etc.	4,200 00	4,200 00	4,200 00
Other Pay-list Items	390 00	390 00	180 59
Grant to the International Executive Council, World Power Conference	350 00	350 00	303 00
A Travelling Expenses	25,000 00	22,000 00	21,371 81
B Supplies and Equipment	35,000 00	38,000 00	37,195 61
Sundries	5,472 00	5,472 00	5,168 52
	<u>\$ 302,960 00</u>	<u>\$ 302,960 00</u>	<u>\$ 295,571 47</u>

As at March 31, 1948, there were 66 salaried employees being paid from this vote, of whom 46 were permanent and 20 temporary.

Included in the expenditures from Salaries and Wages are the wages of labourers and gauge readers, as follows: Maritime District, \$1,861; Quebec, \$1,921.10; Ontario, \$8,097.14; Manitoba and Western Ontario District, \$2,572.28; Alberta and Saskatchewan, \$5,523.36; British Columbia, \$10,201.13.

A Includes \$20,640.70 for transportation of field parties.

B Expenditures comprise: materials and supplies, \$12,155.28; maintenance of equipment, \$8,079.46; acquisition of equipment, \$16,595.89 including 9 motor cars, \$11,212.31, after deducting allowance of \$3,106 for 8 used cars; sundries, \$364.98.

The Dominion receives contributions from various provinces and power commissions towards the costs of water power investigations. The amounts received during this fiscal year, totalling \$35,635.50, were credited to revenues—see revenue section hereof.

Vote 601 Dominion Water and Power Bureau—To provide for the refund of water-power rentals paid by the Calgary Power Company and deposited to the consolidated Revenue Fund which, in accordance with the terms of the Alberta Natural Resources Transfer (Amendment) Act 1945, is payable in part to the Indians of the Stony Indian Reserve and in part to the Province of Alberta.....

Expenditures\$ 1,733 76

1,733 76

Vote 163 To provide for studies and surveys of the Columbia River Watershed in Canada

Expenditures\$ 280,000 00

245,692 84

This vote was provided for the cost of investigations which are designed to provide the basic information necessary to plan the future development, on an international basis, of the water resources of the Columbia River basin, comprising 39,000 square miles in British Columbia, for purposes of navigation, flood control, power development, irrigation, fisheries, and conservation of wild life.

For the purpose of co-ordinating and conducting the technical studies, the International Joint Commission appointed an International Columbia River Engineering Board consisting of four members. V. M. Meek and F. G. Goodspeed are the Canadian representatives.

A distribution of expenditures follows: salaries and wages, \$105,495.16; special surveys, \$50,969.94; professional and other special services, \$3,191.37; provisions, \$16,594.22; supplies and materials, \$11,215.57; travelling expenses, \$2,310.26; transportation of field parties, \$18,542.84; purchase of 6 motor trucks, \$9,963.71; camp and other equipment, \$6,522.62; maintenance of equipment, \$13,253.89; freight and express, \$2,000.59; rentals, \$1,876.32; miscellaneous, \$3,756.35.

As at March 31, 1948, there were 19 temporary salaried employees being paid from this vote.

A contract, amounting to \$30,500, was awarded to Western Water Wells, Limited for drilling operations at three dam-sites on the Upper Kootenay River. Payment in the current year was \$2,337.

Vote 164 Lake of the Woods Control Board

	Estimates	Allotments	Expenditures
Salaries and Wages	8,005 00	8,155 00	7,581 50
Allotted from Vote 73, Salaries, etc.	1,000 00	1,000 00	1,000 00
Other Pay-list Items	10 00	10 00	
Travelling Expenses	450 00	600 00	568 62
Supplies and Equipment.....	950 00	650 00	595 95
Sundries	450 00	450 00	428 65
	<u>\$ 10,865 00</u>	<u>\$ 10,865 00</u>	<u>\$ 10,174 72</u>

A portion of the maintenance expenditure paid from this vote is repaid on a calendar year basis by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930. The amount refunded for the calendar year 1947, \$7,381.33, is reported in the revenue section hereof.

As at March 31, 1948, there were 4 permanent salaried employees being paid from this vote.

Vote 166 To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed

	Estimates	Allotments	Expenditures
Payment to Ontario of annual interest and operation charges for calendar year 1947	19,528 38	19,528 38	16,453 92
Annual operating costs incurred by the Dominion	885 00	1,085 00	1,030 75
Miscellaneous and capital contingencies	236 62	36 62	
	<u>\$ 20,650 00</u>	<u>\$ 20,650 00</u>	<u>\$ 17,484 67</u>

The greater portion of the above expenditure is to be refunded by the Province of Manitoba in accordance with sections 8 and 9 of the agreement in the Manitoba Natural Resources Act, c. 29, 1930, which requires the Province to repay to the Dominion all capital and operating charges, in connection with the development of power in the Winnipeg River, incurred by reason of the Lac Seul Conservation Act, c. 32, 1928. The Province repays on a calendar year basis and the amount refunded for 1947, \$17,242.03, is reported in the revenue section hereof.

Vote 167 To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote).....

	500 00
Expenditures	<u>33 69</u>

This vote was provided for payment to the Province of Ontario, in accordance with the agreement of November 15, 1922, between the Dominion and the Provinces of Ontario and Manitoba regarding the control of the upper waters of the Winnipeg River, for expenditures made by that Province.

Section 8 of an agreement incorporated in the Manitoba Natural Resources Act, c. 29, 1930, provides for the repayment by the Province of approximately 55 per cent of the expenditure under an amortization plan.

Vote 171 Geodetic Service

	Estimates	Allotments	Expenditures
Salaries and Wages	171,354 00	147,354 00	143,125 31
Other Pay-list Items	460 00	460 00	124 91
A Travelling Expenses	6,900 00	10,900 00	10,092 15
B Supplies and Equipment	24,662 00	44,662 00	41,596 28
C Sundries	5,630 00	5,630 00	5,135 75
	<u>\$ 209,006 00</u>	<u>\$ 209,006 00</u>	<u>\$ 200,074 40</u>

As at March 31, 1948, there were 39 salaried employees being paid from this vote, of whom 31 were permanent and 8 temporary.

A This expenditure includes travelling expenses of field parties, \$9,913.03.

B Expenditures comprise: materials and supplies, \$14,877.83; maintenance of equipment, \$9,684.40; acquisition of equipment, \$16,527.78; sundries, \$506.27.

C Includes freight and express, \$2,508.81.

Vote 172 To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin.....	240 00
Expenditures	\$ 140 00

Pension awarded under the Workmen's Compensation Act to John Hedin for injuries received in October, 1921. Payments were made to October 31, 1947.

Vote 174 Hydrographic and Map Service—Hydrographic Service

	Estimates	Allotments	Expenditures
Salaries and Wages	413,674 00	395,474 00	391,116 36
Allotted from Vote 73, Salaries, etc.	2,100 00	2,100 00	2,100 00
Other Pay-list Items	1,600 00	1,600 00	1,562 62
A Travelling Expenses	11,625 00	10,825 00	10,616 13
B Supplies and Equipment	315,545 00	337,545 00	287,427 02
C Sundries	35,605 00	32,605 00	31,622 73
	<u>\$ 780,149 00</u>	<u>\$ 780,149 00</u>	<u>\$ 724,444 86</u>

The expenses, by stations and vessels, of charting Dominion waters are as follows: Headquarters—Hydrographic Surveys, \$291,451.97; Nova Scotia—C.H.L. *Dawson*, \$23,105.69; Gulf of St. Lawrence—C.H.L. *Henry Hudson*, \$12,493.22; Pacific Coast—C.G.S. *William J. Stewart*, \$101,884.38; C.G.H. *Pender*, \$135.23; Victoria Office, \$2,935.02; C.G.S. *Parry*, \$20,730.71; Bras d'Or—C.H.L. *Anderson*, \$8,963.09; St. Lawrence River—C.H.L. *Boulton*, \$13,048.06; Atlantic Coast—C.G.S. *Acadia*, \$82,254.93; purchase, reconversion and operation of mine-sweeper, \$136,383.88; charting Great Slave-Mackenzie River, \$14,829.94; Headquarters—Precise Water Levels, \$508.71; Gauging Stations—Precise Water Levels, \$5,170.31; Headquarters—Tidal and Current, \$5,459.01; Gauging Stations—Tidal and Current, \$5,090.71.

As at March 31, 1948, there were 143 salaried employees being paid from this vote, of whom 54 were permanent and 89 temporary.

A Expenditures comprise: transportation of field parties, \$10,534.29; travel, \$81.84.

B Expenditures comprise: fuel, \$19,661.45; gasoline and oil, \$3,501.28; provisions, \$23,775.86; deck supplies, \$26,143.27; engine supplies, \$11,056.15; stewards' supplies, \$4,009.11; vessels and equipment, \$147,466.61 (including contractual payment described below); instruments, \$9,413.78; stationery and office supplies, \$18,258.33; sundry materials and supplies, \$2,625.48; maintenance of vessels, \$15,458.10; maintenance of equipment and scientific instruments, \$1,339.35; maps, charts and photographic prints, \$4,363.38; miscellaneous, \$351.87.

Under authority of P.C. 4151, October 17, 1947, Midland Boat Works, Ltd., was awarded a contract amounting to \$189,913.68 for the alteration, installation of equipment, and completion of construction on a vessel acquired in 1946-47 from War Assets Corporation. Payments made in the current year were \$102,504.78.

C Expenditures comprise: freight and express, \$3,097.83; electricity, \$1,162.79; rentals, \$2,712.45; subsistence, \$21,325.56; miscellaneous, \$3,324.10.

Vote 175 Hydrographic and Map Service—Legal Surveys and Map Service, including grant of \$350 to assist in printing the publication of the Canadian Institute of Surveying

	Estimates	Allotments	Expenditures
Salaries and Wages	275,068 00	270,568 00	243,421 08
Other Pay-list Items	1,147 00	1,147 00	447 96
A Travelling Expenses	11,685 00	16,185 00	15,322 26
B Supplies and Equipment	64,521 00	66,521 00	51,039 85
C Sundries	19,243 00	17,243 00	16,687 74
Grant, Canadian Institute of Surveying	350 00	350 00	350 00
	<u>\$ 372,014 00</u>	<u>\$ 372,014 00</u>	<u>\$ 327,268 89</u>

As at March 31, 1948, there were 84 salaried employees being paid from this vote, of whom 58 were permanent and 26 temporary.

A Includes transportation of field parties, \$12,329.43.

B Expenditures comprise: materials and supplies, \$29,654.10, including stationery and office supplies, \$17,194.99; maintenance of equipment, \$2,939.46; acquisition of equipment, \$17,277.81; printing of reports, etc., \$1,168.48.

C Includes payment of \$12,626.11 which was made to the Province of British Columbia, being the Dominion Government's share for 1947 of expenditure in connection with the British Columbia-Yukon Boundary Survey.

Vote 772 Hydrographic and Map Service—Legal Surveys and Map Service—Amount required for Dominion's share of continuing the survey of the Ontario-Manitoba boundary towards Hudson Bay.....	15,000 00
Expenditures	<u>\$ 9,092 66</u>

This amount was paid to the Province of Manitoba and represents the Dominion's share as per agreement of September 29, 1947, between the Dominion and the Provinces of Ontario and Manitoba.

Vote 773 Hydrographic and Map Service—Legal Surveys and Map Service—Compilation and printing of electoral maps required under the Redistribution Bill

	Estimates	Allotments	Expenditures
Temporary Assistance	3,000 00	3,000 00	
Supplies and Equipment	10,500 00	10,500 00	1,954 60
	<u>\$ 13,500 00</u>	<u>\$ 13,500 00</u>	<u>\$ 1,954 60</u>

Vote 176 To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc. (the fees of F. H. Peters, J. E. R. Ross and R. H. Montgomery, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum)

	Estimates	Allotments	Expenditures
Fees, Board of Examiners	1,540 00	1,540 00	1,375 00
Sundries	560 00	560 00	254 83
	<u>\$ 2,100 00</u>	<u>\$ 2,100 00</u>	<u>\$ 1,629 83</u>

This vote was provided to defray expenses connected with the examination of candidates in accordance with the Dominion Lands Surveys Act, c. 117, R.S.

LANDS AND DEVELOPMENT SERVICES BRANCH

Vote 141 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	20,562 00	21,062 00	21,062 00
Allotted from Vote 73, Salaries, etc.	1,440 51	1,440 51	1,440 51
Other Pay-list Items	70 00	170 00	161 23
Printing and Stationery	2,000 00	2,000 00	1,973 79
Travelling Expenses	1,000 00	400 00	386 04
Telephones, Telegrams, Postage, etc.	750 00	650 00	548 52
Sundries	138 00	238 00	131 70
	<u>\$ 25,960 51</u>	<u>\$ 25,960 51</u>	<u>\$ 25,703 79</u>

As at March 31, 1948, there were 9 salaried employees being paid from this vote, of whom 4 were permanent and 5 temporary.

Vote 142 Government of the Northwest Territories—General Administration, operation and maintenance of services, including Wood Buffalo Park

	Estimates	Allotments	Expenditures
Salaries and Wages	202,993 00	191,043 00	190,891 78
Other Pay-list Items	410 00	2,985 00	2,939 04
Living Allowances	1,500 00	1,500 00	1,500 00
A Printing and Stationery	10,850 00	12,050 00	12,000 87
B Supplies and Materials	45,555 00	41,955 00	41,883 75
Travelling Expenses	18,400 00	18,775 00	18,763 53
Freight, Express, Telegrams, Postage, etc.	13,100 00	14,650 00	14,640 92
Equipment, Maintenance and Repairs	22,625 00	21,475 00	21,417 53
C Hospitalization; Professional and Other Special Services; Grants to Schools; Assistance to Industrial Homes	115,700 00	118,550 00	118,513 45
D Sundries	35,070 00	43,220 00	43,159 79
	<u>\$ 466,203 00</u>	<u>\$ 466,203 00</u>	<u>\$ 465,710 66</u>

The expenses of operating the various services were as follows: Head Office, Administration, \$134,639.44; District Office, Fort Smith, \$104,577.32; Reindeer Station, \$55,113.64; Hospitalization and Medical Services, \$47,998.53; Relief to Destitutes, \$87,697.77; Schools, \$26,599.61; Administration of Civil Justice, \$9,084.35.

The Reindeer Station is located in the Reindeer Reservation which consists of some 6,600 square miles situated within the Mackenzie River Delta area. The costs of operation were as follows: salaries and wages, \$21,936.44; supplies and materials, \$14,123.56; travelling expenses, \$3,204.90; freight, express, etc., \$6,950.55; equipment, \$8,470.39; sundry, \$427.80.

As at March 31, 1948, there were 78 salaried employees being paid from this vote, of whom 28 were permanent and 50 temporary.

A Payments were made to the Department of Public Printing and Stationery.

B The expenditures were for: coal, \$1,942; coal oil, \$711.53; fuel oil, \$9,610.23; gasoline and oil, \$1,584.71; hunting and fishing supplies, \$1,507.72; medical supplies, \$239.42; photographic supplies, \$2,278.39; provisions, \$16,435.78; sundry supplies, \$7,573.97.

C Payments to hospitals for the treatment and maintenance of indigent patients, to boarding schools for maintenance of indigent and orphan children, and grants to the Church of England and Roman Catholic authorities towards the maintenance of day schools account for the greater part of this expenditure. These payments were as follows:

Treatment and maintenance of indigent patients: Aklavik, All Saints Hospital, \$8,632. Immaculate Conception Hospital, \$5,411.50; Calgary, Central Alberta Sanatorium, \$2,527; Chesterfield, Ste. Therese Roman Catholic Industrial Home, \$6,692.41; Edmonton, University of Alberta Hospital, \$430.50, Charles Cammell Indian Hospital, \$11,692. Edmonton General Hospital, \$168. Salvation Army Hostel, \$347. Convent of Our Lady of Charity, \$308.50; Fort Rae, Farand Hospital, \$277.75; Fort Resolution, St. Joseph's Hospital, \$5,614.25; Fort Simpson, St. Margaret Hospital, \$521; Fort Smith, Roman Catholic General Hospital, \$4,496; Ponoka, Provincial Mental Hospital, \$2,968.91; total, \$50,086.82.

Maintenance of indigent and orphan children: Church of England Missions, Aklavik, \$21,579.07, Fort George, \$2,385.92, Moose Factory, \$165; Roman Catholic Missions: Aklavik, \$16,289.24, Fort George, \$1,253.75, Fort Providence, \$5,189.15; Fort Resolution, \$2,146.07; total, \$49,013.20.

Grants towards the maintenance of day schools: Church of England Missions: Aklavik, \$400, Baker Lake, \$62.50, Elkhorn, \$73.33, Pangnirtung, \$250; Public Schools: Fort Smith, \$1,000, Yellowknife, \$3,000; Roman Catholic Missions: Aklavik, \$500, Baker Lake, \$125, Cape Dorset, \$250, Chesterfield, \$125, Edmonton, \$450, Eskimo Point, \$62.50, Fort Providence, \$500, Fort Resolution, \$500, Fort Simpson, \$200, Fort Smith, \$1,000, Igloodik, \$187.50; Pond Inlet, \$125, Repulse Bay, \$375, Southampton Island, \$187.50; total, \$9,073.33.

D Included in the expenditures from this allotment are payments for: care of indigents, charter of aircraft, electric power, expenses in connection with prisoners, meals and lodgings of workers.

Vote 143 Government of the Northwest Territories—Eastern Arctic Expedition

	Estimates	Allotments	Expenditures
Supplies and Materials	500 00	500 00	201 57
A Freight, Express, Telegrams, Postage, etc.....	58,000 00	65,500 00	65,351 93
B Travelling Expenses	16,500 00	9,000 00	1,447 79
	<u>\$ 75,000 00</u>	<u>\$ 75,000 00</u>	<u>\$ 67,001 29</u>

This vote was provided for the transportation expenses of the annual Eastern Arctic Expedition. This expedition carries governmental administrative and scientific personnel and replacement personnel for the various governmental establishments in the far north. A wide range of supplies and scientific and other equipment are also carried. The work of the expedition includes medical, dental and eye examination and treatment of natives and whites who are separated from ordinary medical facilities; the conducting of magnetic observations; and the servicing of governmental equipment and installations located within the Eastern Arctic.

A B Under agreement with the Hudson's Bay Company, authorized by P.C. 2530, June 26, 1947, freight and passengers on governmental business were transported in accordance with the schedule of rates set out in the agreement. Payments to the company amounted to \$56,191.05, of which \$55,099.98 was for freight and \$1,091.07 for passengers.

Vote 144 Government of the Northwest Territories—Forest and Wild Life Conservation, including Wood Buffalo Park

	Estimates	Allotments	Expenditures
Salaries and Wages	112,200 00	96,200 00	75,814 40
Other Pay-list Items	200 00	700 00	503 02
Printing and Stationery	500 00	4,000 00	2,600 71
Supplies and Materials	42,000 00	54,000 00	50,762 98
Travelling Expenses	3,800 00	7,800 00	5,837 70
Freight, Express, Telegrams, Postage, etc.	8,500 00	12,000 00	11,511 80
Equipment, Maintenance and Repairs	75,500 00	76,500 00	71,681 74
Advertising and Publicity	5,000 00		
Sundries, including hire of aircraft	32,300 00	28,800 00	28,712 73
	<u>\$ 280,000 00</u>	<u>\$ 280,000 00</u>	<u>\$ 247,425 08</u>

This vote was provided for expenditures connected with the protection, conservation and development of the forest and wild life resources of the Northwest Territories.

As at March 31, 1948, there were 16 salaried employees being paid from this vote, of whom 2 were permanent and 14 temporary.

Travelling and living expenses amounting to \$766.10 were paid to I. M. Cowan of the University of British Columbia who carried out biological investigations relating to wild life in the Mackenzie District.

Vote 145 Government of the Northwest Territories—Airports, Roads, Buildings and Water Systems—Construction and Improvements—Yellowknife Airport

	Estimates	Allotments	Expenditures
A Completion of NW-SE and N-S strips, access road and building area (including maintenance)		333,500 00	300,458 86
Purchase of grader, loader and station wagon		16,500 00	
	<u>\$ 350,000 00</u>	<u>\$ 350,000 00</u>	<u>\$ 300,458 86</u>

This vote was not subdivided in the Estimates: the allotments were authorized by Treasury Board for individual projects. It was provided for further development and maintenance of Yellowknife Airport and approach road, the construction of an equipment garage and the purchase of essential equipment. The work was undertaken by the Department of Transport.

A distribution of expenditures follows: wages, \$4,001.79; equipment, supplies and materials, \$53,155.96; travelling expenses, \$5,925.40; freight, express, etc., \$16,783.48; contract for aerodrome development, \$197,292.97; miscellaneous rents, \$15,489.39; miscellaneous services including maintenance of equipment, \$7,809.87.

A Payments totalling \$197,292.97 made to the Department of Transport represented this Department's share of the joint expenditures for additional development of the aerodrome. Payments to date were \$447,292.97. Details of the contract in respect of this project will be found under item Z, page Z—42 in the list of Department of Transport contracts under Vote 444.

Vote 146 (and Vote 765, Further Supplementary Estimates) Government of the Northwest Territories—Airports, Roads, Buildings and Water Systems—Construction and Improvements—Buildings

	Estimates	Allotments	Expenditures
Scientific Station, Baker Lake, N.W.T.		5,000 00	3,889 54
Fort Smith		159,350 00	105,929 66
Lower Mackenzie		83,200 00	53,323 60
Wood Buffalo Park		3,800 00	1,203 46
Yellowknife		110,575 00	80,196 46
Waterways		13,550 00	12,123 99
Prefabricated Buildings		6,700 00	1,582 57
	<u>\$ 382,175 00</u>	<u>\$ 382,175 00</u>	<u>\$ 258,249 28</u>

This vote was not subdivided in the Estimates: the allotments were authorized by Treasury Board for individual projects. With the exception of the scientific station at Baker Lake, the work was undertaken by the Department of Public Works.

A distribution of expenditures follows: wages, \$93,591.43; meals, \$7,391.92; equipment, supplies and materials, \$129,880.33; travelling expenses, \$683.23; transportation of workers, \$8,079.20; freight and cartage, \$18,623.17.

A contract was awarded through the Department of Public Works to H. Kelly and Company, Ltd., Edmonton, for the installation of plumbing and heating services in 4 buildings at Fort Smith and 4 buildings at Yellowknife and for plumbing in 4 buildings in the Mackenzie River area. The contract was for \$86,940.39. Payments in 1947-48 amounted to \$27,846.83, which included \$5,247.72 paid from Liquor Profits—Northwest Territories (see Open Accounts further on in this Section) for plumbing and heating installation in Yellowknife liquor store. Payments to date on this contract total \$44,572.36.

A contract was awarded through the Department of Public Works to Hillis Electric Co., Edmonton, for the installation of electrical services in 14 buildings at Fort Smith, Wood Buffalo Park, Yellowknife and the Mackenzie River area. The contract, which has been completed, was for \$26,162.55. Payments in 1947-48 amounted to \$15,146.11, which included \$715.11 paid from Liquor Profits—Northwest Territories, for electrical installations in Yellowknife liquor store.

Vote 147 Government of the Northwest Territories—Airports, Roads, Buildings and Water Systems—Construction and Improvements—Roads

	Estimates	Allotments	Expenditures
A Grimshaw—Great Slave Lake road		1,100,000 00	732,409 53
Maintenance of roads and access roads to airports, Mackenzie District		5,000 00	2,699 32
Construction of streets and roads in Yellowknife Townsite ...		25,000 00	25,000 00
	<u>\$1,130,000 00</u>	<u>\$1,130,000 00</u>	<u>\$ 760,108 85</u>

This vote was not subdivided in the Estimates: the allotments were authorized by Treasury Board for individual projects.

A A contract, amounting to \$1,080,729, for the construction of a highway from Hay River Settlement, N.W.T., to the northern boundary of the Province of Alberta to be part of the Grimshaw-Great Slave Lake Highway was awarded to Bond Construction Company, Limited, Edmonton. Progress payments during 1947-48 amounted to \$635,837.62 and payments to date, \$827,573.76.

Vote 148 Government of the Northwest Territories—Airports, Roads, Buildings and Water Systems—Construction and Improvements—Water and Sewage Systems for new Yellowknife Townsite.....

745,800 00
\$ 487,877 95

This project was undertaken by the Department of Public Works.

A distribution of expenditures follows: wages, \$4,542.21; professional services, \$7,560; equipment, supplies and materials, \$192,273.26; freight and cartage, \$44,533.96; travelling expenses, \$3,158.11; transportation of workers, \$2,831.86; contract for construction of water and sewage systems, \$232,978.55.

N. M. Hall received consulting fee of \$5,000 and \$1,147.85 travelling expenses.

A contract was awarded by the Department of Public Works to Northern Construction Co. and J. W. Stewart, Ltd., Vancouver, for the above project on a basis of cost plus a fixed fee of \$52,500, the total cost involved being currently estimated at \$1,000,000. Payments in 1947-48 amounted to \$232,978.55 and payments to date, \$283,655.83.

Vote 149 Government of the Yukon Territory—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	55,516 00	55,516 00	49,822 70
Other Pay-list Items	200 00	200 00	59 67
Living Allowances	20,680 00	20,680 00	19,198 59
A Maintenance, Transportation, etc., of Insane Patients	15,000 00	12,000 00	9,691 65
Advertising and Publicity	1,200 00	1,200 00	1,049 72
Freight, Express, Telegrams, Postage, etc.	1,500 00	3,000 00	2,299 50
Supplies and Materials	1,500 00	2,500 00	2,304 08
Travelling Expenses	5,000 00	5,000 00	3,023 35
Equipment, Maintenance and Repairs	10,000 00	10,000 00	5,320 48
Printing and Stationery	2,500 00	4,500 00	3,839 21
Administration of Justice	10,000 00	8,500 00	3,980 64
Sundries	31,904 00		
B Construction—7 campsites along Alaska Highway.....		30,179 00	20,067 47
General		1,725 00	557 04
	<u>\$ 155,000 00</u>	<u>\$ 155,000 00</u>	<u>\$ 121,214 10</u>

As at March 31, 1948, there were 18 salaried employees being paid from this vote, of whom 3 were permanent and 15 temporary.

A Payments were: Provincial Mental Hospital, Essondale, B.C., \$10,033.20; miscellaneous, \$15. Amounts totalling \$356.55 received from estates of patients and representing refunds of current year's expenditures made on behalf of such persons were credited to this allotment.

B A contract for the construction of 7 campsites along the Alaska Highway was awarded to British Yukon Navigation Co., Whitehorse, Y.T., on the basis of cost, plus a fixed fee of \$2,400. The project was completed and total payments were \$20,067.47.

Vote 766 Government of the Yukon Territory—Grant to Yukon Council.....	170,000 00
Expenditures	\$ 170,000 00

This vote was provided to supplement the revenue raised by the Territorial Government for local purposes such as the construction and maintenance of roads, and such other expenditures as the Controller of the Yukon Territory is authorized to make by and with the consent of the Council or any committee thereof.

Vote 767 Government of the Yukon Territory—Buildings.....	4,000 00
Expenditures	\$ 1,000 00

Expenditures represented the purchase of a site at Dawson, Y.T., on which it is proposed to erect a residence for the Controller of the Yukon Territory.

Vote 154 Land Registry—Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands

	Estimates	Allotments	Expenditures
Salaries	77,489 00	77,489 00	68,563 95
Other Pay-list Items	191 00	741 00	707 05
Deferred Retiring Leave	1,200 00	1,200 00	
Travelling Expenses	1,550 00	1,550 00	284 31
Telephones, Telegrams, Postage, etc.	5,110 00	2,010 00	17 42
Supplies and Materials	1,200 00	1,200 00	86 57
Printing and Stationery	1,500 00	3,050 00	2,989 69
Legal and Registration Fees	400 00	1,400 00	1,038 80
Surveys	2,000 00	800 00	
Sundries, including Local Improvement Taxes	1,300 00	1,300 00	223 05
A Investigations by Soldier Settlement		1,200 00	1,200 00
	<u>\$ 91,940 00</u>	<u>\$ 91,940 00</u>	<u>\$ 75,110 84</u>

This vote was provided for expenditure in connection with the administration and registration of federally-owned lands, forests and mineral resources, and for the record and collection of seed grain, fodder and relief advances issued prior to 1926 to settlers in the Prairie Provinces.

As at March 31, 1948, there were 38 salaried employees being paid from this vote, of whom 18 were permanent and 20 temporary.

A This payment was made to the Department of Veterans Affairs for investigations in connection with the appraisal of land, etc.

Vote 155 (and (a) Vote 769, Further Supplementary Estimates; (b) Vote 598, Further Supplementary Estimates) National Parks Bureau—National Parks and Historic Sites Services, including authority for commitments against future years to an amount of \$194,000

	Estimates	Allotments	Expenditures
Salaries and Wages	1,539,114 00		
Other Pay-list Items	4,400 00		
Travelling Expenses	9,500 00		
Freight, Express, etc.	30,000 00		
Printing and Stationery	10,000 00		
Equipment, Materials and Supplies	838,140 00		
Allowances	1,080 00		
Sundries	19,392 00		
Head Office		153,104 00	152,834 92
Parks and Resources Information		55,008 00	54,288 59
Historic Sites		72,500 00	70,368 82
Prince Edward Island Park—			
Operation and maintenance		38,000 00	37,108 68

	Estimates	Allotments	Expenditures
Construction—			
Summer residence for clerk		5,500 00	5,451 00
Warden's cabin (Cavendish district)		3,300 00	3,288 00
		46,800 00	45,847 68
Cape Breton Highlands Park—			
Operation and maintenance		83,500 00	82,516 89
Construction—			
Implement shed		10,500 00	10,413 07
Completion of water main—plaster hole		7,400 00	7,339 05
Staff quarters		5,200 00	5,103 83
		106,600 00	105,372 84
Georgian Bay Islands Park—			
Operation and maintenance		11,500 00	11,326 38
Point Pelee Park—			
Operation and maintenance		12,100 00	11,603 76
St. Lawrence Islands Park—			
Operation and maintenance		8,950 00	8,796 61
Construction of 2 small wharves at Aubrey and Mermaid Islands		900 00	850 31
		9,850 00	9,646 92
Riding Mountain Park—			
Operation and maintenance		142,700 00	142,464 29
Construction—			
R.C.M.P. Detachment quarters		21,400 00	21,144 87
First aid and medical station		4,400 00	4,204 72
		168,500 00	167,813 83
Prince Albert Park—			
Operation and maintenance		155,590 00	153,653 49
Banff Park—			
Operation and maintenance		493,849 20	493,849 20
Construction—			
Banff-Windermere highway		218,000 00	217,989 67
Banff-Windermere highway clearing project		14,850 80	14,106 39
Improvement and extension of Township of Banff water system (Forty Mile Creek)		7,300 00	7,107 09
Maintenance and extension of Banff sewer system		8,300 00	8,236 34
Projects under \$5,000		7,800 00	7,487 75
		750,100 00	748,776 44
Elk Island Park—			
Operation and maintenance		72,243 68	72,243 68
Construction—			
Equipment garage at camp area		4,850 66	4,850 66
Projects under \$5,000		8,805 66	8,697 44
		85,900 00	85,791 78
Jasper Park—			
Operation and maintenance		404,424 00	399,289 58
Construction—			
Information Bureau		5,800 00	5,669 16
Projects under \$5,000		14,900 00	14,515 31
		425,124 00	419,474 05
Waterton Lakes Park—			
Operation and maintenance		125,051 42	125,051 42
Construction of staff quarters for 3 families		16,148 58	15,935 57
		141,200 00	140,986 99
Glacier Park—Operation and maintenance		19,500 00	19,414 15
Kootenay Park—Operation and maintenance		121,000 00	120,232 88
Mount Revelstoke Park—Operation and maintenance		16,150 00	15,464 13
Yoho Park—Operation and maintenance		101,100 00	100,108 90
	<u>\$2,451,626 00</u>	<u>\$2,451,626 00</u>	<u>\$2,433,006 60</u>

A distribution of expenditures follows: salaries and wages, \$1,300,345.23; other pay-list items, \$7,941.83; travelling expenses, \$23,604.74; freight, express, etc., \$36,143.56; printing and stationery, \$38,032; equipment materials and supplies, \$994,408.44; allowances, \$1,364.52; sundries, \$31,166.28.

In addition to the expenditures on the national parks and historic sites charged to this vote, other expenditures were made from Vote 157 (see page M—29 for comparative statement of revenues and expenditures by parks and services).

As at March 31, 1948, there were 339 salaried employees being paid from this vote, of whom 141 were permanent and 198 temporary.

Travelling expenses amounting to \$788.32 were paid to W. N. Sage of the University of British Columbia who served without salary as a member of the Historic Sites and Monuments Board of Canada.

A A contract for the construction of a portion of the Banff-Windermere Highway lying within the boundaries of Banff Park was awarded to Fred Mannix and Company Limited, Calgary, and Standard Gravel and Surfacing Company Ltd., Calgary, on a basis of cost plus a fixed fee of \$14,000. The contract was completed and payments to the contractors totalled \$200,920.24.

Vote 156 (and (a) Vote 770, Further Supplementary Estimates; (b) Vote 599, Further Supplementary Estimates) National Parks Bureau—Administration of Migratory Birds Convention Act

	Estimates	Allotments	Expenditures
Salaries and Wages	51,300 00	50,100 00	49,260 77
Other Pay-list Items	176 00	126 00	125 52
Travelling Expenses	6,500 00	6,325 00	6,156 84
Freight, Express, etc.	500 00	625 00	603 13
Printing and Stationery	2,200 00	2,200 00	2,044 91
Equipment, Material and Supplies	2,880 00	3,980 00	3,845 85
Sundries	744 00	944 00	853 79
	<u>\$ 64,300 00</u>	<u>\$ 64,300 00</u>	<u>\$ 62,890 81</u>

As at March 31, 1948, there were 38 salaried employees being paid from this vote, of whom 9 were permanent and 29 temporary.

Vote 157 (and Vote 600, Further Supplementary Estimates) National Parks Bureau—Forest and Wild Life Conservation..... 39,938 00
Expenditures \$ 39,363 05

The expenditures by units were as follows:

Banff Park	1,173 19
Cape Breton Highlands Park	29,416 53
Jasper Park	210 42
Point Pelee Park	43 15
Prince Albert Park	177 27
Riding Mountain Park	880 87
Yoho Park	12 50
Fire Hazard and Wild Life Research	7,449 12
	<u>\$ 39,363 05</u>

This vote was provided for the costs of control and suppression of forest fires in the National Parks and for carrying on activities based on recognized principles of forest and wild life conservation.

A distribution of expenditures follows: salaries and wages, \$19,346.51; travelling expenses, \$2,747.33; supplies and materials, \$4,055.87; equipment, \$11,822.52; sundries, \$1,390.82.

NATIONAL PARKS AND HISTORIC SITES SERVICES
(COMPARATIVE STATEMENT OF REVENUES AND EXPENDITURES FOR THE FISCAL YEARS 1946-47 AND 1947-48)

	Revenues		Increase or Decrease*	Expenditures		Increase or Decrease*
	1947-48	1946-47		1947-48	1946-47	
Head Office.....	44 35	212 12	167 77*	152 834 92	147 737 69	5 097 23
Parks and Resources Information.....				54 288 59	28 491 93	25 796 66
Fire Hazard and Wild Life Research.....				7 449 12	9 748 83	2 299 71*
Historic Sites.....				70 368 82	52 480 61	17 888 21
Prince Edward Island Park, P.E.I.....	1 491 30	306 00	1 185 30	45 847 68	38 260 55	6 587 13
Cape Breton Highlands Park, N.S.....	2 983 03	2 575 68	407 35	134 789 37	118 906 20	15 883 17
Georgian Bay Islands Park, Ont.....	1 692 69	2 442 73	750 04*	11 326 38	7 304 58	4 021 80
Point Pelee Park, Ont.....	181 25	151 61	29 64	11 646 91	11 103 99	542 92
St. Lawrence Islands Park, Ont.....	11 497 41	6 980 32	4 517 09	9 646 92	7 027 07	2 619 85
Riding Mountain Park, Man.....	200 00		200 00	168 694 75	185 942 97	17 248 22*
Prince Albert Park, Sask.....	67 708 93	64 726 86	2 982 07	153 830 76	145 800 72	8 230 04
Banff Park, Alta.....	24 347 55	22 029 90	2 317 65	749 949 63	525 094 95	224 854 65
Elk Island Park, Alta.....	217 188 24	189 900 57	27 287 67	85 791 78	81 564 55	4 227 23
Jasper Park, Alta.....	8 068 92	10 616 32	2 547 40*	419 684 47	366 166 68	53 517 79
Nemiskam Park, Alta. (closed).....	57 076 38	46 442 37	10 634 21			
Waterton Lakes Park, Alta.....	221 09	231 75	10 66*	140 986 99	116 348 52	24 638 47
Glacier Park, B.C.....	36 801 08	28 121 29	8 679 79	19 414 15	11 305 81	8 108 34
Kootenay Park, B.C.....	115 00	92 19	22 81	120 232 88	103 730 88	16 502 00
Mount Revelstoke Park, B.C.....	46 351 18	36 006 08	10 285 10	25 743 23	10 279 10*	15 464 13
Yoho Park, B.C.....	98 37	15 00	83 37	100 121 40	126 251 14	26 129 74*
	15 611 64	11 309 12	4 302 52			
	\$491 708 61	\$422 219 91	\$69 488 70	\$2 472 369 65	\$2 109 810 93	\$362 558 72

Expenditures in 1947-48 were charged as follows:

Votes 155, 769 and 598, National Parks and Historic Sites Services..... 2 433 006 60
 Votes 157 and 600, Forest and Wild Life Conservation..... 39 363 05

\$2 472 369 65

Vote 158 Grant to Jack Miner Migratory Bird Foundation	5,000 00
Expenditures	\$ 5,000 00

This vote was provided to assist the bird sanctuary at Kingsville, Ont., established in 1904 by the late John Thomas (Jack) Miner, in recognition of the exceptional value of its work.

Vote 168 Engineering and Construction Service

	Estimates	Allotments	Expenditures
Salaries and Wages	107,663 00	107,663 00	101,440 16
Other Pay-list Items	475 00	475 00	77 83
Travelling Expenses	2,000 00	2,000 00	1,685 55
Supplies and Equipment	6,000 00	6,000 00	4,377 72
Sundries	2,250 00	2,250 00	2,134 56
	\$ 118,388 00	\$ 118,388 00	\$ 109,715 82

As at March 31, 1948, there were 39 salaried employees being paid from this vote, of whom 26 were permanent and 13 temporary.

Total expenditure for the above service amounted to \$231,264.63, including \$121,548.81 from Vote 540.

SPECIAL PROJECTS

Vote 165 To provide for the construction in the Snare River Drainage Basin, Northwest Territories, of a combined storage and hydro-electric development to serve the Yellowknife district, and to authorize the Minister of Mines and Resources, with the approval of the Governor General in Council, to engage engineering assistance and to undertake all related works by day labour or contract	1,500,000 00
Expenditures	\$1,499,872 40

P.C. 507 of February 15, 1946, authorized the Minister to engage competent consulting engineers to report upon and, if their report is favourable, to prepare detailed plans and specifications and to make recommendations as to the development of the project. An agreement was entered into with the Montreal Engineering Company, Limited, which, subject to the approval of Departmental engineers, empowered it to supervise and expedite the construction of the works and the installation of the machinery and equipment and generally undertake engineering and consulting work necessary in connection with the design and construction of the project, also to act as adviser to the Department in the matter. The Company is to receive a fixed fee of \$110,250 for its services, plus certain out-of-pocket expenses. Payments made to the Company were \$61,989.41, and total payments to date amounted to \$122,564.82.

Authority was also granted under the above Order in Council for the Department to arrange with the Giant Yellowknife Gold Mines Limited for the taking over, on a rental basis or at actual cost and to the extent required, such construction equipment and supplies as the said Company has already acquired, or is transporting to the project for power development purposes. Payments were \$57,221.53, and total payments to date amounted to \$293,553.21.

P.C. 2952 of July 31, 1947, authorized the Minister to enter into a contract, on a basis of actual cost plus interest at three per cent per annum, from October 1, 1946 to date of final payment, with the Giant Yellowknife Gold Mines Limited for the construction of a transmission line from the power house at Snare River to the distribution point at Yellowknife, a distance of approximately ninety-four miles, final payment to be made within one hundred and twenty days after the date of taking over the line. By P.C. 1391 of April 6, 1948, the Department is authorized to make interim payments up to \$750,000 prior to the actual taking over of the transmission line by the Crown. Payments amounted to \$169,562.97.

A contract on a basis of cost plus fixed fee of \$125,000 was awarded to Northern Construction-Mannix Companies for the construction of a main dam, unwatering structures, intake, conduit, power house, tail race, operators' housing, spillway excavations, dykes and other incidentals to constitute a complete hydro-electric development of 8,000 horsepower in the Snare River Drainage Basin, Yellowknife District, N.W.T. The contract was for an estimated cost of \$2,000,000, exclusive of engineering and major power equipment purchased direct by the Department. Payments were \$936,121.47, and total payments to date amounted to \$1,480,993.01.

Details of other expenditures in respect of this project are as follows:

Type of Equipment	Supplier	Authorized Amount	Payments 1947-48	Payments to date
Main generator, transformers and switch gear	Canadian General Electric Co. Ltd..	\$ 266,396 00	\$ 82,291 70	\$ 184,797 96
Main turbine	S. Morgan Smith, Canada, Limited..	152,980 00	145,331 00	145,331 00
Auxiliary turbine and valve	Chas. Barber & Sons	10,462 00	7,437 50	7,437 50
Steel head gate	Dominion Bridge Company, Limited	14,971 80		8,464 00
Power house crane	Whiting Corporation (Canada) Ltd.	15,016 00	15,016 00	15,016 00
Structural steel for power plant	Dominion Bridge Company, Limited	10,522 00	10,522 00	10,522 00

As at March 31, 1948, there were 2 temporary salaried employees being paid from this vote.

Vote 169 Snow Lake Mining Road, Manitoba—Amount required for Dominion contribution in 1947-48 for construction, under terms of agreement with the Province of Manitoba.....	125,000 00
Expenditures	\$ 125,000 00

This vote was provided for the Dominion's contribution to the Province of Manitoba during the fiscal year 1947-48 in connection with the construction by the province of an all-weather road 35.6 miles in length between Wekusko and the Nor-Acme mining property at Snow Lake, Man. (P.C. 506, March 7, 1946). Under the original agreement, the Dominion was to contribute one-half of the construction costs up to a maximum of \$250,000, with the proviso that the Dominion should receive one-half of any contribution made to the Province by any Company or person interested in the construction of the road. During this fiscal year, an amount of \$150,000 was received by the Province from the Howe Sound Exploration Company as a contribution towards the gross cost of the road. In view of the fact that the original estimate of the Provincial engineers will be exceeded in order to complete the road, the Dominion has agreed, under authority of P.C. 69 of January 22, 1948, to apply its share of the contribution, namely, \$75,000, towards actual construction costs on a fifty-fifty basis with the Provincial share, on the understanding that the Dominion will be refunded one-half of any amount by which \$650,000 exceeds the actual cost of construction.

Payments to the Province of Manitoba during this fiscal year amounted to \$124,848.70. Total payments to date amounted to \$207,198.53.

Vote 170 Grimshaw-Great Slave Lake Road—Amount required for construction of provincial section in 1947-48, under terms of Agreement with Alberta.....	950,000 00
Expenditures	\$ 893,291 45

This vote was provided for the cost of the Dominion's contribution to the Province of Alberta and the Department's engineering supervision during the fiscal year 1947-48 in connection with the construction of the provincial section of a highway between Grimshaw, Alta., and Hay River Settlement on Great Slave Lake, N.W.T. When completed, this highway will provide a year-round route to various areas of the Northwest Territories and assist in the development of the Province of Alberta. An agreement has been negotiated with the Province of Alberta under which the province has undertaken to construct that section of the highway between Notikewin, Alta., and the northern boundary of the province at the 60th parallel of latitude, some 247 miles, with the Dominion contributing to the cost under authority of P.C. 6460, October 26, 1945. The Dominion is wholly responsible for that portion of the highway lying within the Northwest Territories from the northern boundary of Alberta to Hay River, a distance of 81 miles (see Vote 147). Payments to the Province of Alberta during this fiscal year amounted to \$889,184.37. Total payments amounted to \$1,330,295.64.

One temporary salaried employee was paid from this vote to November 14.

Vote 173 International Boundary Commission

	Estimates	Allotments	Expenditures
Salaries	19,419 00	17,519 00	17,285 99
Wages	8,290 00	6,690 00	6,575 75
Other Pay-list Items	145 00	145 00	28 89
Travelling Expenses	5,250 00	8,750 00	7,218 99
Supplies and Equipment	2,850 00	2,850 00	2,785 54
Sundries	2,610 00	2,610 00	1,940 60
	<u>\$ 38,564 00</u>	<u>\$ 38,564 00</u>	<u>\$ 35,835 76</u>

As at March 31, 1948, there were 5 salaried employees being paid from this vote, of whom 4 were permanent and 1 temporary.

INDIAN AFFAIRS BRANCH**Vote 177 (and Vote 602, Further Supplementary Estimates) Branch Administration**

	Estimates	Allotments	Expenditures
Salaries	72,806 00	72,781 00	66,443 95
Other Pay-list Items	165 00	190 00	180 02
A Supplies and Materials	10,000 00	8,800 00	8,252 53
Travelling Expenses	2,000 00	1,500 00	440 98
Telegrams, Telephones and Postage	2,000 00	3,200 00	2,732 96
B Professional and Special Services	9,107 41	9,607 41	8,998 22
Miscellaneous	400 00	400 00	254 70
	<u>\$ 96,478 41</u>	<u>\$ 96,478 41</u>	<u>\$ 87,303 36</u>

As at March 31, 1948, there were 35 salaried employees being paid from this vote, of whom 16 were permanent and 19 temporary.

A Includes the sum of \$8,157.99 which was expended for stationery and office supplies in connection with modernizing the records and filing system.

B This allotment includes provision for the cost of legal fees of counsel engaged to defend Indians accused of capital offences.

Vote 178 (and (a) Vote 774, Further Supplementary Estimates; (b) Vote 603, Further Supplementary Estimates) Indian Agencies

	Estimates	Allotments	Expenditures
Salaries and Wages	563,077 00)	594,822 00	594,434 66
A Cash Allowances	22,745 00 }		
Other Pay-list Items	1,820 00	1,820 00	1,476 99
B Supplies and Materials	84,750 00	96,750 00	88,354 70
Travelling Expenses	102,015 00	109,719 93	106,075 34
Freight, Express and Cartage	9,120 00	7,920 00	7,876 72
Telegrams, Telephones and Postage	21,450 00	22,700 00	22,622 16
Professional and Special Services	1,920 00	4,620 00	771 39
Meter Rates	7,265 00	6,915 00	6,907 87
Rents	6,570 00	5,570 00	5,554 27
C Equipment Maintenance	75,650 00	75,650 00	74,159 16
D Repairs to Buildings, Roads, etc.	130,651 00	165,551 00	156,020 44
Miscellaneous	1,370 00	4,570 00	4,544 52
E Acquisition of Equipment	113,560 00	123,916 56	119,538 68
F Construction of Buildings and Works	296,345 00		

	Estimates	Allotments	Expenditures
<i>Nova Scotia</i>			
Eskasoni—R.C.M.P. Quarters, jail, barn, addition to warehouse for store and living quarters, and completion of garage		23,000 00	22,342 14
Shubenacadie—Indian Agent's residence, office and warehouse; Engineering and supervision expenses		18,700 00	18,594 69
<i>Prince Edward Island</i>			
Lennox Island—Agency residence and wharf		5,463 18	5,463 18
<i>Quebec</i>			
Caughnawaga—Delorimier drain		1,500 00	1,485 77
<i>Ontario</i>			
James Bay—House for Indian Agent		11,700 00	11,659 25
Manitowaning—House for R.C.M.P. constable		12,000 00	11,508 03
Tyendinaga—Machine shed		700 00	633 64
<i>Manitoba</i>			
Clandeboye—Implement shed, ration shed		4,000 00	3,378 91
Fisher River—House for Indian Superintendent; Lighting plant buildings		20,000 00	19,522 43
Norway House—Island Lake—House for overseer		5,000 00	3,902 07
The Pas—Taking out logs for warehouses at northern points		1,000 00	568 13
Portage la Prairie—Bull barn		3,400 00	3,110 03
<i>Saskatchewan</i>			
Battleford—Warehouses—Little Pine, Red Pheasant, Sweet-grass, Thunderchild and Meadow Lake		12,000 00	9,956 90
Carlton—House, warehouse and office		4,400 00	4,013 50
Pelly—Keeseekoosue farm buildings and blacksmith shop... ..		12,300 00	12,236 01
Qu'Appelle—Warehouse		2,400 00	2,395 00
Touchwood—House for Farming Instructor; stable, 2 warehouses, ration house, implement shed and enlarge farm house		17,500 00	14,741 43
<i>Alberta</i>			
Athabaska—Construction power house building		1,000 00	644 69
Blood—Residence for Superintendent		8,000 00	7,597 67
Edmonton—Dam to control level of Lake Wabamun		3,460 00	1,643 78
Hobbema—			
House for second clerk		1,480 26	
Ration and store house		5,000 00	4,123 30
Sewage disposal system		5,500 00	5,322 61
Truck garage		350 00	350 00
Bull shelter		1,500 00	422 30
		13,830 26	10,218 21
Lesser Slave Lake—House for assistant Indian agent, Wabasca Indian Agency		4,000 00	3,234 60
Stony-Sarcee—New well		800 00	776 66
<i>British Columbia</i>			
Babine—			
Warehouse		1,500 00	1,370 33
Boathouse		1,500 00	1,198 42
		3,000 00	2,568 75
Bella Coola—Mooring piles for boat, float for Indian boats, and storeroom sub-office		1,475 00	
Cowichan—			
Water supply system, Saanich Reserve, 1, 2 & 3		300 71	
Songhees Reserve—Renewal of water pipe		1,500 00	1,500 00
		1,800 71	1,500 00
Kwakwaka'wath—			
Nimkish Reserve—Water supply		6,299 29	6,299 29
Dismantling buildings at Port Hardy Camp for construction of Agency storeroom		1,500 00	1,238 39
		7,799 29	7,537 68

	Estimates	Allotments	Expenditures
New Westminster—			
Dyking assessments standing charges.....		960 00	
Pemberton water supply system		1,700 00	1,675 31
		2,660 00	1,675 31
Okanagan—Bridges over Semilkameen River		500 00	
Skeena—			
Wharf—Prince Rupert		1,500 00	
Addition to water system, Kitkatla Reserve		7,500 00	7,386 83
		9,000 00	7,386 83
Vancouver—Materials in connection with Shiammon water supply		2,000 00	1,819 03
Williams Lake—Complete water system		2,200 00	560 61
Total Construction of Buildings and Works.....	206,345 00	216,588 44	192,674 93
G Expenses of the Commissioners appointed to investigate the administration of Indian Affairs in the Maritime Provinces and Eastern Quebec		1,195 07	1,195 07
	<u>\$1,438,308 00</u>	<u>\$1,438,308 00</u>	<u>\$1,382,206 90</u>

As at March 31, 1948, there were 313 salaried employees being paid from this vote, of whom 99 were permanent and 214 temporary.

A Cash allowances, as provided in the classifications of some positions, represent compensation in lieu of house, fuel and light, and are, where applicable, included in salaries. In addition to cash allowances paid certain employees, many agents, clerks and farming instructors receive allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge to such employees.

B A distribution of expenditures follows: forage, \$10,029.29; fuel, \$39,158.79; provisions, \$5,258.99; stationery and office supplies, \$28,448.41; sundries, \$5,459.22.

C Equipment maintenance costs were as follows: farm, \$691.90; floating, \$12,153.89; light, heat, power and water, \$9,101.74; motor cars and trucks, \$51,713.43; sundries, \$498.20.

D Repairs were made as follows: buildings, \$69,063.76; fences, etc., \$7,823.26; roads, \$72,362.12; sundries, \$6,771.30.

E A distribution of expenditures follows: farming equipment and stock, \$3,786.89; floating equipment, \$32,444.26; light, heat and power equipment, \$13,575.87; motor cars and trucks, \$47,769.66; road equipment, \$14,951.56; sundries, \$7,011.04.

F Contracts of \$5,000 or over follow:

Contractor	Project and Location	Amount of Contract	Payments 1947-48	Payments to date
M. R. Campbell.....	R.C.M.P. Quarters, Eskasoni Indian Reserve, N.S.	\$13,500 00	\$12,641 00	\$12,641 00
Kenny Construction Co., Ltd.....	Office, warehouse, and Agency residence, Shubenacadie, N.S.	25,446 17	10,752 23	25,446 17 (f)
William Ferguson.....	R.C.M.P. Quarters, Manitowaning Indian Agency, Ont.	Cost plus 10%	11,189 83	11,189 83
Messrs. Wylie and Compton	House for Indian Superintendent, Fisher River Indian Reserve, Man.	Cost plus 10%	17,203 75	17,203 75
Olaf Lidfors.....	House for Farming Instructor, Meadow Lake, Sask.	6,000 00	1,000 00	6,000 00 (f)

(f) Includes final payment.

G P.C. 3797 of October 11, 1946 authorized the appointment of certain members of the personnel of the Special Joint Committee (which was appointed in May, 1946, to examine and consider the Indian Act, c. 28, R.S., as amended) as Commissioners under Part I of the Inquiries Act, c. 99, R.S. Expenditure represents further expenses incurred by the Commissioners.

In 1946-47, an advance of \$3,250 was made to T. L. McEvoy, Secretary, for general expenses of the inquiry. An amount of \$2,437.27 was spent on transportation and travelling expenses and the balance of \$812.73 will be refunded in 1948-49.

Vote 179 (and Vote 775, Further Supplementary Estimates)		Reserves and Trusts—Administration		
		Estimates	Allotments	Expenditures
	Salaries and Wages.....	50,727 00	50,727 00	47,548 84
	Other Pay-list Items.....	100 00	100 00	86 45
	Supplies and Materials.....	3,000 00	3,000 00	
	Travelling Expenses.....	4,000 00	4,000 00	2,185 21
	Professional and Special Services.....	500 00	500 00	
	Rents	700 00	700 00	
A	Acquisition of Land	80,000 00	80,000 00	32,943 99
	Miscellaneous	1,000 00	1,000 00	811 36
	Surveys	20,000 00	20,000 00	6,642 35
		<u>\$ 160,027 00</u>	<u>\$ 160,027 00</u>	<u>\$ 90,218 20</u>

As at March 31, 1948, there were 19 salaried employees being paid from this vote, of whom 9 were permanent and 10 temporary.

A Purchase of land in the District of Sudbury, Ont., for a reserve for the New Brunswick House Band of Indians, in the Chapeau Indian Agency, Ont., cost \$5,000; land and appurtenance, as an addition to the Indian Reserve at Seven Islands, Que., cost \$14,923.84; additional land for the Golden Lake Indian Reserve, Ont., cost \$4,800; purchase of land for the Lesser Slave Lake Indians, Alta., cost \$4,755; sundry purchases, \$3,465.15.

Reserves and Trusts—Indian Annuities, Indian Act, c. 98, R.S., as amended.....\$ 304,838 00

Per capita annuities were paid as follows: 169 chiefs at \$25; 387 headmen at \$15; 51,930 Indians at \$5; 174 Indians at \$4; 9 Indians at \$12. Upon being enfranchised, 121 Indians received \$100 each in accordance with section 114 of the Act, and 114 Indian women received \$50 each as commutation of the annuity under section 14. Payment of annuity arrears amounted to \$5,854.

To assist in the payment of the Robinson Treaty annuities, a grant of \$10,700 was made to the Indian Trust Funds. The Province of Ontario repaid the sum of \$25,900 representing Treaty 9 annuities paid on behalf of that Province and the amount was credited to this account.

Vote 180 (and (a) Vote 776, Further Supplementary Estimates; (b) Vote 604, Further Supplementary Estimates) Welfare and Training—Welfare of Indians

	Estimates	Allotments	Expenditures
	Salaries and Wages	44,071 00	36,408 06
	Other Pay-list Items	250 00	193 45
A	Supplies and Materials	874,700 00	892,666 98
	Travelling Expenses	12,325 00	7,391 23
	Freight, Express, Cartage, etc.	40,020 00	35,753 91
	Professional and Special Services ..	7,000 00	6,949 65
	Rents	2,550 00	1,912 45
B	Equipment Maintenance	23,215 00	20,062 84
C	Repairs to Buildings	61,000 00	61,581 32
D	Miscellaneous	60,000 00	78,977 92
E	Acquisition of Equipment	165,475 00	124,050 51
F	Construction of Buildings and Works ..	345,100 00	
	Nova Scotia	155,000 00	154,831 42
	Prince Edward Island	14,000 00	13,572 70
	New Brunswick	27,500 00	27,057 60
	Quebec	40,500 00	40,349 02
	Ontario	32,000 00	31,788 26
	Manitoba	28,500 00	28,092 82
	Saskatchewan	9,000 00	8,824 92
	Alberta	12,000 00	11,846 03
	British Columbia	25,800 00	24,561 71
	Northwest Territories	500 00	142 79
	Yukon	300 00	
	Total Construction of Buildings and Works	<u>345,100 00</u>	<u>341,067 27</u>
		<u>\$1,635,706 00</u>	<u>\$1,607,014 89</u>

As at March, 31, 1948, there were 17 salaried employees being paid from this vote, of whom 8 were permanent and 9 temporary.

- A A distribution of expenditures follows: clothing, general, \$90,223.13; clothing issued to chiefs and headmen in accordance with treaties, \$5,207.07; forage, \$13,070.73; fuel, \$42,655.16; hunting and fishing equipment, \$83,889.05; provisions, \$637,483.19; seed and fertilizer, \$13,351.22; sundry, \$6,786.73.
- B A distribution of expenditures follows: farm equipment, \$1,883.59; floating equipment, \$2,366.71; trucks, \$7,319.32; sundry, \$8,493.22.
- C Repairs to Indian buildings amounted to \$51,311.08; the remaining expenditure was for repairs to miscellaneous works.
- D A distribution of expenditures follows: burials, \$22,649.64; care of indigents, \$49,724.77; sundry, \$6,603.51.
- E The expenditure on equipment is classified as follows: camp, \$16,660.67; construction, \$15,885.98; farm, \$29,204.98; floating, \$1,629.94; light, heat and power, \$4,684.19; live stock, \$26,135.71; transport, \$20,163.77; sundry, \$9,685.27.
- F This allotment provided for the construction of new homes for Indians. The major items of expenditure follow: Eskasoni, N.S., \$78,159.76; Shubenacadie, N.S., \$76,704.11; Lennox Island, P.E.I., \$13,572.70; New Brunswick West, N.B., \$22,119.40; Restigouche, Que., \$36,221; Chapeau, Ont., \$21,281.62; Norway House, Man., \$21,216.20.

Vote 181 (and (a) Vote 777, Further Supplementary Estimates; (b) Vote 605, Further Supplementary Estimates) Welfare and Training—Indian Education

	Estimates	Allotments	Expenditures
Salaries and Wages	692,607 00	533,607 00	532,890 21
Other Pay-list Items	100 00	105 00	102 04
A Supplies and Materials	100,000 00	201,500 00	199,467 46
Travelling Expenses	15,000 00	25,500 00	25,236 29
Freight, Express and Cartage	3,500 00	7,500 00	7,433 21
Telegrams, Telephones and Postage	150 00	350 00	211 46
Professional and Special Services	9,000 00	29,200 00	29,101 80
Meter Rates	1,500 00	2,500 00	2,478 88
Rents	7,000 00	10,500 00	10,342 77
Equipment Maintenance	5,000 00	13,000 00	12,659 73
Repairs to Buildings	183,650 00	177,950 00	169,357 44
Miscellaneous	5,100 00	5,100 00	5,085 95
B Acquisition of Equipment.....	77,100 00	130,895 00	125,753 96
C Construction of Buildings and Works	529,000 00		
<i>Nova Scotia</i>			
Eskasoni—To complete four-room school with residence ..		30,000 00	29,490 06
Shubenacadie—To complete teachers' and Principal's residence (Power and water system)		30,012 00	29,815 32
<i>Prince Edward Island</i>			
Lennox Island—Two-room school and residence		6,000 00	5,214 30
<i>Quebec</i>			
Abitibi—(Waswanipi) one-room school and residence		1,500 00	1,367 53
Congo Bridge—Teacher's residence		4,000 00	3,138 59
Maniwaki—Addition to school		2,500 00	1,762 45
Mistassini—one-room day school		4,500 00	4,345 90
Notre Dame du Nord—one-room school and residence		11,000 00	10,421 62
St. Regis (Chenail)—two-room school and residence		34,000 00	32,896 00
<i>Ontario</i>			
Attawapiskat—one-room school		1,233 00	1,232 02
Caradoc—four-room school		17,500 00	17,117 68
Port Arthur (Mission Bay)—one-room school and residence		15,000 00	14,648 00
Sarnia (St. Clair)—two-room school		6,000 89	6,000 89
Sault Ste. Marie (Mississauga)—one-room school and residence		16,135 47	16,135 47
Sioux Lookout—road to school		5,000 00	5,000 00

	Estimates	Allotments	Expenditures
<i>Manitoba</i>			
Brandon—Principal's residence		10,000 00	8,913 75
Brokenhead—Teacher's residence		3,500 00	3,454 62
Claudeboye—Little Grand Rapids, R.C.—to complete school and residence		5,850 00	4,609 87
Cross Lake, R.C.—School and residence		2,500 00	2,424 23
Cross Lake U.C.—School and residence		11,000 00	7,268 92
Fairford—Teacher's residence		3,300 00	3,235 39
Fisher River (Murdoch)—one-room school and residence...		13,000 00	12,633 54
Griswold (Oak River)—one-room school and residence....		11,500 00	11,094 10
Island Lake, U.C.—School and residence		1,700 00	1,689 19
Island Lake, R.C.—School and residence		3,525 00	504 79
Little Grand Rapids, U.C.—To complete school and residence		15,250 00	15,104 81
Nelson House, U.C.—School and residence		10,000 00	9,399 00
Norway House (Jack River)—Teacher's residence		4,000 00	3,563 07
The Pas (Big Eddy)—Enlarge day school		6,000 00	5,625 50
<i>Saskatchewan</i>			
Carlton (Chitek Lake)—one-room school and residence....		4,200 00	4,091 46
Montreal Lake—Teacher's residence		7,300 00	6,438 94
Touchwood (Poorman's Reserve)—one-room school and residence		791 53	
Touchwood (Nut Lake)—one-room school and residence...		2,500 00	2,325 93
<i>Alberta</i>			
Atikameg—New day school		2,000 00	1,659 00
Blood, R.C. (St. Mary's)—R.C.A.F. buildings moved for school purposes		1,400 00	1,358 59
Edmonton (Michel Reserve)—one-room school and residence		17,000 00	14,888 91
Edmonton (Stony Plain)—one-room school and residence..		19,000 00	15,518 55
Lesser Slave Lake (Wabasca C.E.)—one-room school and residence		7,500 00	2,537 92
Sacred Heart (Peigan R.C.)—New road		2,307 50	2,307 50
St. Cyprians—New barn		5,000 00	4,861 64
St. Paul C.E. (Blood)—R.C.A.F. buildings moved for school purposes		1,200 00	1,160 51
<i>British Columbia</i>			
Kwakwewlth (Alert Bay)—four-room day school		28,000 00	27,725 86
Kwakwewlth (Turnour Island)—one-room school and residence		4,000 00	4,000 00
Kwakwewlth (Gilford Island)—one-room school and residence		4,000 00	4,000 00
Kwakwewlth (Village Island)—one-room school and residence		4,000 00	4,000 00
Kwakwewlth (Campbell River)—day school and residence..		2,500 00	2,292 71
Skeena River (Kitkatla)—one-room school and residence...		5,000 00	3,763 50
West Coast—Completion of classroom block at Alberni residential school		16,000 00	15,457 52
<i>Yukon</i>			
Teslin Lake—Assembling materials for residential school...		3,000 00	2,955 25
<i>Northwest Territories</i>			
Hay River—four-room school and residence		44,720 50	40,795 14
Rae—Site for new school		75 00	75 00
Total Construction of Buildings and Works.....	529,000 00	467,000 89	430,320 54
D Assistance to Ex-pupils, including aid for education in secondary schools	45,000 00	68,999 11	68,952 20
	<u>1,673,707 00</u>	<u>1,673,707 00</u>	<u>1,619,393 94</u>

As at March 31, 1948, there were 374 salaried employees being paid from this vote, of whom 5 were permanent and 369 temporary.

- A A distribution of expenditures follows: fuel for day schools, \$57,465.54; provisions, \$21,620.73; stationery and school supplies, \$102,574.42; sundry, \$17,806.77.
- B The expenditure on equipment is classified as follows: educational, \$81,374.63; light, heat and power, \$17,185.60; recreational, \$5,345.94; transport, \$17,385.02; sundry, \$4,462.77.

C Contracts of \$5,000 or over follow:

Contractor	Project and Location	Amount of Contract	Payments 1947-48	Payments to date
M. R. Chappell	Construction of four-room day school and teachers' residence, Eskasoni, N.S.	Cost plus fixed fee of \$3,500 00	\$ 25,285 80	\$ 67,371 19 (f)
Municipal Spraying and Contracting Ltd.	Construction of water supply system, Shubenacadie, N.S.	Unit prices	13,198 09	13,198 09 (f)
Kenny Construction Co. Ltd.	Construction of teachers' and principal's residences, Shubenacadie, N.S.	28,402 25	12,564 64	28,402 25 (f)
P. F. Robert and Dupuis Fils	Construction of Temiskaming one-room school and residence, Notre Dame du Nord, Que.	13,050 00	9,954 62	9,954 62
A. E. Farley	Construction of Chenail two-room Indian Day School, St. Regis, Que.	32,896 00	32,896 00	32,896 00 (f)
Shaw Construction Co.	Construction of Day School, Sarnia, Ont.	31,619 54	6,000 89	31,619 54 (f)
Joseph Skopyk	Construction of one-room Day School, Port Arthur Indian Agency	13,492 00	13,492 00	13,492 00 (f)
George V. Hannah	Construction of Mississauga combined school and residence, Sault Ste. Marie, Ont.	Cost plus fixed fee of \$ 1,000 00	16,135 47	16,135 47 (f)
E. C. Higgins	Construction of residence for the Principal, Residential School, Brandon, Man.	Cost plus fixed fee of \$ 1,200 00	8,913 75	8,913 75
Wylie and Compton	Construction of one-room school and residence, Fisher River, Man. ...	Cost plus 10%	12,633 54	12,633 54
Poole Construction Co.	Construction of combined school and residence, Michel Reserve, Edmonton, Alta.	Cost plus 10%	13,982 39	13,982 39
Poole Construction Co.	Construction of combined school and residence, Stony Plain Reserve, Edmonton, Alta.	Cost plus 10%	14,257 37	14,257 37
W. O. Brown	Construction of four-classroom building, Alberni Indian Reserve, Alberni, B.C.	32,513 00	13,813 56	32,513 00 (f)
Peter Mattson	Construction of Hay River Indian School buildings, Hay River, N.W.T.	Cost plus 10%—estimated at \$85,000 00	40,795 14	40,795 14

(f) Includes final payment.

D Tuition fees, etc., of certain Indian students attending high school and college were paid from this allotment.

Vote 182 (and Vote 778, Further Supplementary Estimates) Welfare and Training—Grants to Residential Schools

	Estimates	Allotments	Expenditures
Wages—Night Watchmen	6,485 00	6,485 00	4,280 00
A Per Capita Grants	1,915,175 00	1,918,397 05	1,918,397 05
B Equipment Maintenance	1,000 00	175 44	56 29
B Repairs to Buildings	50,700 00	31,876 87	30,032 38
B Acquisition of Equipment	9,075 00	25,500 64	25,203 61
	<u>\$1,982,435 00</u>	<u>\$1,982,435 00</u>	<u>\$1,977,969 33</u>

A Per capita grants varying from \$150 to \$250 per annum, and additional allowances, as authorized by P.C. 86/666, February 20, 1948, to meet increased operating costs, were paid to the following residential schools operated by the various church organizations indicated by initials: C.E., Church of England in Canada; P., Presbyterian; R.C., Roman Catholic; U.C., United Church:—

Nova Scotia: Shubenacadie, R.C., \$33,354.85.

Quebec: Fort George, C.E., \$15,530.93; Fort George, R.C., \$2,897.74;

Ontario: Albany, R.C., \$16,809.73; Cecilia Jeffrey, P., \$30,461.44; Chapleau, C.E., \$16,674.49; Fort Frances, R.C., \$21,023.63; Fort William, R.C., \$12,734.55; Kenora, R.C., \$18,531.27; McIntosh, R.C., \$23,518.15; Mohawk, C.E., \$34,318.71; Moose Port, C.E., \$17,907.20; Shingwauk Home, C.E., \$32,005.28; Sioux Lookout, C.E., \$33,839.01; Spanish, R.C., \$61,875.65.

Manitoba: Birtle, P., \$27,047.98; Brandon, U.C., \$34,353.43; Cross Lake, R.C., \$30,402.48; Elkhorn, C.E., \$30,033.53; Fort Alexander, R.C., \$28,879.10; Pine Creek, R.C., \$25,003.66; Portage la Prairie, U.C., \$22,628.64; Sandy Bay, R.C., \$29,758.87.

Saskatchewan: Beauval, R.C., \$25,021.54; Cowessess, R.C., \$20,642.50; Duck Lake, R.C., \$44,817.79; File Hills, U.C., \$22,170.66; Gordon's, C.E., \$10,561.84; Guy, R.C., \$33,669.61; Lac la Ronge, C.E., \$1,785.48; Muscowequan, R.C., \$32,598.38; Onion Lake, C.E., \$28,589.99; Onion Lake, R.C., \$21,430.23; Qu'Appelle, R.C., \$65,506.72; Round Lake, U.C., \$15,258.72; St. Phillips, R.C., \$20,727.99; Thunderchild, R.C., \$22,186.33.

Alberta: Blood, R.C., \$39,330.97; Blue Quills, R.C., \$30,576.97; Crowfoot, R.C., \$24,660.12; Edmonton, U.C., \$30,045.50; Elmire-km, R.C., \$30,017.91; Grouard, R.C., \$23,271.99; Holy Angels, R.C., \$19,082.15; Jossard, R.C., \$25,757.77; Morley, U.C., \$20,344.81; Old Sun, C.E., \$22,444.63; Sacred Heart, R.C., \$16,709.03; St. Cyriac, C.E., \$13,902.27; St. Paul, C.E., \$28,068.97; Sturgeon Lake, R.C., \$18,681.65; Vermilion, R.C., \$19,881.00; Wabasca, C.E., \$7,894.91; Wabasca, R.C., \$17,697.16; Whitefish Lake, C.E., \$5,836.47; Youville, R.C., \$22,370.20.

British Columbia: Alberni, U.C., \$61,714.17; Alert Bay, C.E., \$42,512.13; Cariboo, R.C., \$27,035.68; Christie, R.C., \$28,208.10; Kamloops, R.C., \$74,180.31; Kootenay, R.C., \$25,237.08; Kuper Island, R.C., \$21,477.29; L'jac, R.C., \$19,070.46; Port Simpson, U.C., \$1,951.65; St. George's, C.E., \$43,134.91; St. Mary's Mission, R.C., \$46,277.34; Sechelt, R.C., \$20,882.09; Squamish, R.C., \$15,612.10.

Northwest Territories: Aklavik, C.E., \$14,079.29; Aklavik, R.C., \$8,520.60; Fort Resolution, R.C., \$19,164.53; Providence Mission, R.C., \$20,515.40.

Yukon: Carcross, C.E., \$15,249.01.

- B The following church-owned schools received grants, approved by the Governor in Council, for equipment and repairs: Aklavik, C.E., \$1,128.06; Aklavik, R.C., \$2,429.33; Albany, R.C., \$1,570.53; Carcross, C.E., \$658.63; Cariboo, R.C., \$5,000; Christie, R.C., \$8,973.52; Ermineskin, R.C., \$983.23; Fort George, C.E., \$33.86; Fort George, R.C., \$472.50; Fort Resolution, R.C., \$2,195.92; Grouard, R.C., \$4,000; Holy Angels, R.C., \$5,695.01; Jossard, R.C., \$3,000; Moose Fort, C.E., \$500; Providence Mission, R.C., \$1,801.80; St. Mary's Mission, R.C., \$2,361.90; Spanish, R.C., \$1,697.02; Sturgeon, Lake, R.C., \$3,847.91; Squamish, R.C., \$835.83; Thunderchild, R.C., \$516.96; Vermilion, R.C., \$4,925.54; Wabasca, R.C., \$2,041.11; Whitefish Lake, C.E., \$121.94; Youville, R.C., \$500.65.

Vote 183 (and Vote 779, Further Supplementary Estimates) Welfare and Training—Grants to Agricultural Exhibitions and Indian Fairs, in the amounts detailed in the Estimates

	Estimates	Expenditures
Ontario—		
Ohsweken Agricultural Society, Brantford	225 00	225 00
Canadian Lakehead Exhibition	250 00	250 00
Caradoc United Indian Fair, Muncey	150 00	150 00
Garden River Agricultural Society, Sault Ste. Marie	100 00	100 00
Manitoulin Island Unceded Agricultural Society	150 00	150 00
Mohawk Agricultural Society, Deseronto	100 00	100 00
Manitoba—		
Manitoba Provincial Exhibition	250 00	250 00
Rosburn Agricultural Society	25 00	25 00
Saskatchewan—		
Prince Albert Agricultural Society	400 00	400 00
Regina Agricultural and Industrial Exhibition Association, Limited	400 00	400 00
Alberta—		
Calgary Exhibition	500 00	500 00
Edmonton Exhibition	500 00	500 00
British Columbia—		
North and South Saanich Agricultural Society, Cowichan	50 00	50 00
Windermere and District Fall Fair, Kootenay	175 00	175 00
Chilliwack Agricultural Association, Chilliwack	150 00	150 00
Armstrong Fall Fair, Okanagan	250 00	250 00
Bulkley Valley Agricultural and Industrial Association	100 00	100 00
Pacific National Exhibition, Vancouver	500 00	500 00
General—		
The Canadian Handicrafts Guild	50 00	50 00
Garden Prizes, Standing Crop Competitions	1,500 00	1,360 74
Home Improvement Competition	1,500 00	1,500 00
Ploughing Matches—Expenses of Indian Competitors	150 00	150 00
	\$ 7,475 00	\$ 7,335 74

This vote was provided for expenditures to promote the interest of Indians in agricultural pursuits and handicraft work.

Vote 184 Welfare and Training—Grant to provide additional services to Indians of British Columbia

	Estimates	Allotments	Expenditures
Supplies and Materials	18,575 00		
Professional and Special Services	10,000 00		
Equipment Maintenance	3,875 00		
Repairs to Buildings and Works	12,200 00		
Miscellaneous	2,000 00		
Acquisition of Equipment	21,150 00		
Construction of Buildings and Works	7,200 00		
Surveys—Irrigation Projects	25,000 00		
A Agriculture		50,000 00	48,270 27
B Technical Education		20,000 00	17,440 77
C Irrigation		30,000 00	27,389 81
	<u>\$ 100,000 00</u>	<u>\$ 100,000 00</u>	<u>\$ 93,100 85</u>

Treasury Board authorized the change in the Primary Allotments from the form set out in the Estimates Details, as, in the opinion of the Department, circumstances rendered it desirable that the vote should be administered and controlled by the specific services indicated by a Special Committee of the Senate and House of Commons and approved by Parliament at the 1926-27 Session.

A A distribution of expenditure follows: farm equipment, maintenance and live stock, \$17,447.24; feed and forage, \$380.11; improvements, clearing land, etc., \$9,470.81; purchase of land, \$2,118.55; seed and fertilizer, \$17,072.54; sundry, \$1,781.02.

B Eleven residential schools received a total of \$5,741.92 for the services of manual training instructors. The balance of the expenditure was for the purchase of educational equipment and supplies.

C Expenditures in the various agencies follow: Kamloops, \$7,171.89; Kootenay, \$1,079.44; Lytton, \$569.75; Nicola, \$2,446.33; Okanagan, \$9,427.46; Williams Lake, \$941.04; generally, \$5,753.90.

Vote 780 To provide for payment to the Indian Trust Fund, Gibson Band, Parry Sound

Indian Agency, Ontario, for the amount of cash stolen from Indian Agent.....	1,214 00
Expenditures	<u>\$ 1,214 00</u>

Vote 781 To reimburse the James Smith Band Account (No. 293), Duck Lake Indian Agency, Saskatchewan, for sums paid as salaries to farming instructors, which should have been charged to Parliamentary Appropriations.....

Expenditures	<u>\$ 9,612 99</u>
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IMMIGRATION BRANCH**Vote 185 (and Vote 782, Further Supplementary Estimates) Administration of the Immigration Act and the Chinese Immigration Act**

	Estimates	Allotments	Expenditures
Salaries	279,668 00	279,668 00	279,668 00
Allotted from Vote 73, Salaries, etc.....	4,709 13	4,709 13	4,709 13
Other Pay-list Items.....	785 00	1,285 00	1,151 48
Telephones, Telegrams and Postage.....	9,500 00	9,000 00	7,407 66
A Printing, Stationery and Office Equipment	10,000 00	17,000 00	16,537 01
Travelling Expenses	12,000 00	5,000 00	2,882 92
Sundries	200 00	200 00	157 58
	<u>\$ 316,862 13</u>	<u>\$ 316,862 13</u>	<u>\$ 312,513 78</u>

As at March 31, 1948 there were 166 salaried employees being paid from this vote, of whom 59 were permanent and 107 temporary.

A Payments were made to the Department of Public Printing and Stationery and included \$5,331.92 for office equipment.

Vote 186 (and Vote 783, Further Supplementary Estimates)		Field and Inspectional Service, Canada		
		Estimates	Allotments	Expenditures
	Salaries and Wages.....	1,940,802 00	1,940,802 00	1,788,978 44
	Other Pay-list Items.....	5,500 00	6,700 00	6,041 51
	Living Allowances.....	6,862 00	6,862 00	2,587 90
A	Overtime	80,000 00	70,000 00	49,370 50
B	Uniforms	38,000 00	41,000 00	35,044 99
C	Provisions re detentions	5,000 00	5,000 00	
	Telephones, Telegrams and Postage.....	21,000 00	23,000 00	20,524 90
D	Printing, Stationery and Office Equipment	25,000 00	40,000 00	30,470 83
	Travelling Expenses (Officers).....	120,000 00	113,000 00	88,678 50
	Travelling Expenses (Deports).....	30,000 00	30,000 00	15,963 97
	Equipping of new Immigration Building at Saint John, N.B....	25,000 00	1,550 00	
	Sundries	14,000 00	23,250 00	18,547 21
	Replacement of buildings, equipment and effects destroyed by fire at Halifax, N.S., on March 5, 1944 (Revote).....	11,000 00	21,000 00	17,751 52
	Purchase of office, dormitory, dining room and kitchen equipment for the Immigration Building at Quebec which has been returned to the Immigration Branch by the Department of National Defence.....	15,000 00	15,000 00	908 30
		<u>\$2,337,164 00</u>	<u>\$2,337,164 00</u>	<u>\$2,074,868 57</u>

As at March 31, 1948, there were 815 salaried employees being paid from this vote, of whom 359 were permanent and 456 temporary.

- A Those entitled to overtime are Immigration Inspectors, and other employees required to perform the usual duties assigned Immigration Inspectors who are in receipt of an annual salary of not more than \$2,700.
- B Expenditure for uniforms is in accordance with section 75 of the Immigration Act, c. 93, R.S., which directs that uniforms shall be supplied officers and one-third of the cost shall be paid by them. The expenditure shown under this allotment is two-thirds of the cost of the uniforms.
- C To this allotment is charged the cost of catering service and canteen provisions supplied at the following ports (receipts from sale of meals and the per diem rate charged for the care of detained immigrants, etc. credited to this allotment are shown in parentheses): Halifax \$15,793.28 (\$16,465.76); Montreal, \$5,822.28 (\$7,185.83); Vancouver, \$5,509.91 (\$9,646.25); Victoria, \$636.40 (\$5,923.90). Gross expenditures totalled \$27,761.87, while receipts amounted to \$39,221.74. The resulting credit balance of \$11,459.87 was transferred to Ordinary Revenue, Proceeds from Sales, at the close of the fiscal year.
- The salaries of cooks, waitresses, etc. are charged to the Salaries and Wages Allotment.
- D Payments were made to the Department of Public Printing and Stationery and included \$4,457.68 for office equipment.

Vote 187 (and Vote 784, Further Supplementary Estimates)		Field and Inspectional Service, Abroad		
		Estimates	Allotments	Expenditures
	Salaries and Wages.....	164,895 00	164,895 00	126,723 30
	Cost of Living Bonus for employees abroad.....	24,000 00		
	Living Allowances.....	32,700 00	32,700 00	15,656 11
	Telephones, Telegrams and Postage.....	16,000 00	16,000 00	9,283 30
	Printing, Stationery and Office Equipment.....	23,000 00	23,000 00	11,084 58
	Travelling Expenses.....	51,000 00	90,000 00	73,150 58
A	Rents, Taxes, Rates, Heat, etc.	40,000 00	20,000 00	14,750 57
B	Sundries	20,000 00	25,000 00	21,160 17
C	Compensation to Immigration Officers who were forced to evacuate Europe or Asia because of the war, for loss of furniture and effects, for storage, insurance and other charges, under regulations to be approved by the Governor in Council.....	25,000 00	25,000 00	5,754 75
		<u>\$ 396,595 00</u>	<u>\$ 396,595 00</u>	<u>\$ 277,563 36</u>

A distribution of expenditures follows: Antwerp, \$6,505; Belfast, \$4,032.43; Brussels, \$3,423.79; Glasgow, \$8.08; The Hague, \$15,352.42; Heidelberg, \$43,197.92; Hong Kong, \$7,416.37; Liverpool, \$97.13; London, \$169,334.58; Paris, \$25,078.89; Rome, \$3,116.75.

As at March 31, 1948, there were 82 salaried employees being paid from this vote, of whom 31 were permanent and 51 temporary.

- A Expenditures consist of the following payments: London, office space, heating and water rates, \$9,852.53, taxes, \$937.50, electricity, \$1,679.03; The Hague, office space, \$567.31; Paris, office space, \$506.90; Brussels, office space, \$685.20; Heidelberg, office space, \$80; Rome, office space, \$442.10.
- B Included is a payment of \$14,771.82 covering purchase of 8 motor cars, and replacement parts for same, which were shipped to Germany for use of the Canadian Immigration teams operating in that country.
Also included is final payment to O. Cormier in the amount of \$420 authorized by Treasury Board Minute, T.329155 B., May 14, 1947 to cover compensation for the loss of the use of clothing, property and effects abandoned due to the war.
- C Payment of this amount, as authorized by Treasury Board Minute, T.328205 B., October 16, 1947 was made to E. S. Doughty to cover capital compensation for replacement of household goods and personal effects lost or abandoned due to the war.

PENSIONS AND OTHER BENEFITS

Mrs. Doris Ryckman and children, Appropriation Act No. 6, c. 50, 1936.....	\$ 517 00
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Vote 188 Mrs. Alice Morson Smith.....	600 00
Expenditures	\$ 381 82

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 7,080 00
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SPECIAL

INDIAN AFFAIRS BRANCH

Vote 189 Fur Conservation, and development of native crafts, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item.....	214,000 00
Expenditures	\$ 190,112 56

This vote was provided for expenses in connection with the maintenance and extension of co-operative effort with the Provinces to restore to the Indian population their means of subsistence and occupational opportunity by the rehabilitation and propagation of fur-bearing animals in depleted areas.

As at March 31, 1948 there were 12 temporary salaried employees being paid from this vote.

A distribution of expenditures follows: Head Office, \$12,531.29; Quebec, \$22,328.77; Ontario, \$12,498.07; Manitoba, \$45,570.15; Saskatchewan, \$75,960.13; Alberta, \$20,944.65; British Columbia, \$279.50.

The Province of Manitoba received \$30,942.53 in accordance with the terms of the agreement between the Dominion and Provincial Governments dated March 23, 1945, re group-traplines in fur development areas, as authorized by P.C. 1840 of March 19, 1945.

The Province of Saskatchewan received \$30,000 in accordance with the terms of the agreement between the Dominion and Provincial Governments dated July 18, 1946, re co-operative plan for fur administration and rehabilitation, as authorized by P.C. 3214 of August 6, 1946.

The Province of Alberta received \$9,250 in payment of registered trapline fees for the year ending March 31, 1948.

An amount of \$32,870.67 was expended on construction of roads, dams, dykes and other improvements to maintain necessary water levels at Red Earth and Shoal Lake in connection with the Sipanok Project in the Province of Saskatchewan.

DEMobilIZATION AND RECONVERSION
ADMINISTRATIVE OFFICES

Vote 529 (and Vote 917, Further Supplementary Estimates) To complete the preparation and printing of a report on the natural resources and development of Canada's Northwest Region, and contingencies

	Estimates	Allotments	Expenditures
Printing and Stationery	2,000 00	2,900 00	1,377 49
Supplies and Materials	900 00		
Sundries	1,100 00	1,100 00	1,000 00
	<u>\$ 4,000 00</u>	<u>\$ 4,000 00</u>	<u>\$ 2,377 49</u>

Vote 537 Post-War Reconstruction—Planning—Surveys and Engineering Branch Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	4,414 00	4,414 00	1,343 09
Other Pay-list Items	375 00	375 00	12 70
Travelling Expenses	796 00	796 00	742 10
Sundries	415 00	415 00	215 88
	<u>\$ 6,000 00</u>	<u>\$ 6,000 00</u>	<u>\$ 2,313 77</u>

As at March 31, 1948, there was 1 temporary salaried employee being paid from this vote.

MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH

Vote 530 Aerial Photography	1,240,000 00
Expenditures	<u>\$ 726,094 55</u>

This vote was provided for payments to the Royal Canadian Air Force and commercial concerns for aerial photography for Civil Departments of the Government, as approved by the Interdepartmental Committee on Air Surveys.

Vote 531 Bureau of Mines—Explosives Act

	Estimates	Allotments	Expenditures
Temporary Assistance	22,743 00	25,643 00	25,575 56
Other Pay-list Items	1,575 00	375 00	124 75
Travelling Expenses	3,000 00	800 00	510 51
Equipment and Supplies	1,000 00	200 00	36 64
Sundries	457 00	1,757 00	1,537 04
	<u>\$ 28,775 00</u>	<u>\$ 28,775 00</u>	<u>\$ 27,784 50</u>

This vote was provided for expenses relating to the continuation of controls and regulations governing the possession and sale of explosives formerly administered under authority of the War Measures Act and now incorporated in the Explosives Act, c. 7, 1946.

As at March 31, 1948, there were 12 temporary salaried employees being paid from this vote.

Vote 532 Bureau of Mines—Mineral Dressing and Metallurgy (formerly Metallic Minerals Division—Special Services)

	Estimates	Allotments	Expenditures
Temporary Assistance	243,611 00	243,611 00	228,746 84
Other Pay-list Items	1,500 00	1,500 00	984 72
Travelling Expenses	6,000 00	6,000 00	2,419 51
A Equipment and Supplies	105,000 00	105,000 00	63,628 32
Sundries	2,389 00	2,389 00	1,541 65
	<u>\$ 358,500 00</u>	<u>\$ 358,500 00</u>	<u>\$ 297,321 04</u>

As at March 31, 1948, there were 63 temporary salaried employees being paid from this vote.

- A Expenditures comprise: materials and supplies, \$31,674; maintenance of equipment, \$4,419.59; acquisition of equipment, \$26,063.96; sundries, \$1,470.77.

Vote 533 Bureau of Mines—Investigations of Radio-active ores

	Estimates	Allotments	Expenditures
Temporary Assistance	72,440 00	72,440 00	62,425 88
Other Pay-list Items	500 00	500 00	132 14
A Equipment and Supplies	20,000 00	35,000 00	29,117 45
B Professional and Other Services	8,000 00	8,000 00	6,343 17
C Sundries	28,060 00	13,060 00	6,691 68
	<u>\$ 129,000 00</u>	<u>\$ 129,000 00</u>	<u>\$ 104,710 32</u>

As at March 31, 1948, there were 24 temporary salaried employees being paid from this vote.

- A Expenditures comprise: materials and supplies, \$13,965.58; maintenance of equipment, \$135.01; acquisition of equipment, \$15,016.86.
- B Includes \$5,692.96 paid to A. M. Gaudin who was engaged as a consultant under authority of P.C. 100/4981. December 4, 1946.
- C Expenditures comprise: air transportation, \$1,702.21; travelling expenses, \$2,829.27; removal expenses, \$472.87; freight and express, \$902.63; miscellaneous, \$784.70.

Vote 534 Bureau of Mines—Investigations in Mineral Economics

	Estimates	Allotments	Expenditures
Temporary Assistance	19,458 00	19,458 00	16,729 95
Other Pay-list Items	300 00	300 00	20 12
Printing and Stationery	500 00	500 00	204 49
A Sundries, including Travelling Expenses	5,742 00	5,742 00	3,076 88
	<u>\$ 26,000 00</u>	<u>\$ 26,000 00</u>	<u>\$ 20,031 44</u>

This vote was provided for the cost of studies in office and in field with the objective of aiding the mining, metallurgical and allied chemical industries.

As at March 31, 1948, there were 6 temporary salaried employees being paid from this vote.

- A Expenditures include travelling expenses of \$2,839.61.

Vote 535 Bureau of Mines—Construction and equipment of an extension to the Metallurgical Laboratories, Booth Street, Ottawa, including consulting, engineering and design fees

	Estimates	Allotments	Expenditures
A Experimental Equipment	60,000 00	131,000 00	53,912 85
B Addition to Laboratory	40,000 00	15,000 00	7,808 54
C Consulting and Engineering Fees	5,300 00	5,300 00	5,299 50
Contingencies	59,700 00	13,700 00	654 76
	<u>\$ 165,000 00</u>	<u>\$ 165,000 00</u>	<u>\$ 67,675 65</u>

Expenditures in connection with this project, which was commenced in the fiscal year 1944-45, were \$653,290.58 to date.

A Details of contracts are listed below:

Contractor	Particulars	Amount of Contract	Payments 1947-48	Payments to date
Canadian General Electric Co. Ltd.	Rolling mill	\$ 73,252 00	\$ 14,650 40	\$ 73,252 00 (f)
Loewy Engineering Co. of Canada	Hydraulic press	46,153 00	13,845 90	13,845 90
Peacock Bros., Ltd.	Low temperature furnace	19,592 59	3,918 52	19,592 59 (f)
	High temperature furnace	17,967 20	3,593 44	17,967 20 (f)

(f) Includes final payment.

B A. I. Garvock was paid \$1,200, representing the balance on a contract, amounting to \$113,876.05, for the construction of an addition to the Physical Metallurgical Research Laboratory, Booth Street.

C This amount was paid to Singmaster and Breyer, New York, for professional services. Payments to date were \$42,330.

Vote 538 Post-War Reconstruction—Planning—Dominion Observatory, Ottawa

	Estimates	Allotments	Expenditures
Temporary Assistance.....	13,580 00	13,580 00	10,013 04
Other Pay-list Items.....	50 00	50 00	30 31
A Travelling Expenses	4,370 00	8,870 00	8,565 66
B Supplies and Equipment	23,000 00	18,300 00	16,379 22
Sundries	1,000 00	1,200 00	986 69
	<u>\$ 42,000 00</u>	<u>\$ 42,000 00</u>	<u>\$ 35,974 92</u>

This vote was provided for the cost of (a) extending the magnetic survey of Canada to the north to embrace the area west and northwest of Hudson Bay not previously covered, and (b) providing gravity base stations throughout the same area for gravimeter operations in connection with geophysical prospecting, together with the general extension of the gravity survey of Canada.

As at March 31, 1948, there were 2 temporary salaried employees being paid from this vote.

A Expenditures represent travelling expenses of field parties.

B Includes purchase of scientific equipment, \$10,743.

Vote 539 Post-War Reconstruction—Planning—Dominion Water and Power Bureau

	Estimates	Allotments	Expenditures
Salaries and Wages.....	25,600 00	17,005 00	16,559 60
Other Pay-list Items.....	100 00	100 00	1 17
A Travelling Expenses	10,300 00	14,495 00	14,376 57
B Supplies and Equipment	9,000 00	17,700 00	17,621 68
Sundries	5,000 00	700 00	407 23
	<u>\$ 50,000 00</u>	<u>\$ 50,000 00</u>	<u>\$ 48,966 25</u>

This vote was provided for the cost of investigation of rivers as potential sources of power for mining in Yellowknife Area, Northwest Territories, and also for the general extension of hydrometric investigations.

As at March 31, 1948, there were 4 temporary salaried employees being paid from this vote.

A Expenditures include \$14,322.62 for transportation of field parties.

B Expenditures include \$4,258.99 for stationery and office supplies and \$6,341.59 for equipment, which included 1 car, \$1,593.08 and 1 truck, \$1,645.84.

A contract, amounting to \$11,878, was awarded to Marwell Construction Company, Limited, for the construction of a gauge well, shelter and piers on the Fraser River at Mission, B.C. Progress payments, including final payment, in the current year were \$4,806.24, and payments to date \$11,738.

Vote 541 Post-War Reconstruction—Planning—Geodetic Service

	Estimates	Allotments	Expenditures
Salaries and Wages.....	72,105 00	77,105 00	75,938 27
Other Pay-list Items.....	200 00	210 00	197 72
A Travelling Expenses	27,510 00	26,510 00	25,787 18
B Supplies and Equipment	40,585 00	36,575 00	31,604 39
C Sundries	4,600 00	4,600 00	3,836 36
	<u>\$ 145,000 00</u>	<u>\$ 145,000 00</u>	<u>\$ 137,363 92</u>

This vote was provided for the cost of Control Operations—precise levelling based on mean sea level, triangulation, geodetic astronomy and scientific investigations.

As at March 31, 1948, there were 5 temporary salaried employees being paid from this vote.

A Expenditures include transportation expenses of field parties, including air transportation, \$10,005.98, and charter of aircraft, \$2,023.21.

B Expenditures comprise: materials and supplies, \$19,673.83, including \$13,701.02 for provisions; maintenance of equipment, \$4,038.46; acquisition of equipment, \$7,680.66, including 2 motor trucks, \$2,727.80; sundries, \$211.44.

C Includes \$2,764.58 for freight, express and cartage.

Vote 542 Post-War Reconstruction—Planning—Legal Surveys and Map Service

	Estimates	Allotments	Expenditures
Salaries and Wages.....	176,963 00	176,963 00	102,478 53
Other Pay-list Items.....	2,050 00	2,050 00	629 85
A Travelling Expenses	3,250 00	3,250 00	3,093 73
Supplies and Equipment.....	19,450 00	19,450 00	4,911 36
Sundries	9,910 00	9,910 00	188 27
	<u>\$ 211,623 00</u>	<u>\$ 211,623 00</u>	<u>\$ 111,301 74</u>

This vote was provided for the cost of office work and field surveys on the production of air navigation charts, revision of National Topographical series of maps at 2 and 4 mile scales, survey of Indian Reserves in Ontario and Alberta and of the 4th meridian and base lines into Yellowknife Area, Northwest Territories.

As at March 31, 1948, there were 52 temporary salaried employees being paid from this vote.

A Includes \$2,763.53 for transportation expenses of field parties.

Vote 544 Legal Surveys of the Alaska Highway

	Estimates	Allotments	Expenditures
Salaries and Wages	11,030 00	10,280 00	9,943 98
Other Pay-list Items	50 00	50 00	42 80
Travelling Expenses	650 00	3,150 00	3,075 14
Supplies and Equipment	3,985 00	2,985 00	2,681 11
Sundries	1,285 00	535 00	381 62
	<u>\$ 17,000 00</u>	<u>\$ 17,000 00</u>	<u>\$ 16,124 65</u>

This vote was provided for the cost of surveys which define and mark the limits of the right-of-way of the Alaska Highway to prevent encroachment and constitute control for legal surveys required by development along or near the highway.

As at March 31, 1948, there was one temporary salaried employee being paid from this vote.

LANDS AND DEVELOPMENT SERVICES BRANCH

Vote 536 Land Registry—Alaska Highway—Legal Surveys and other costs of acquiring right-of-way and rental of lands leased to the Crown

	Estimates	Allotments	Expenditures
Survey	500 00	500 00	
Field Representative and Travelling Expenses	4,000 00	4,000 00	1,549 14
Legal and Miscellaneous costs	20,000 00	20,000 00	1,444 75
Rentals	2,000 00	2,000 00	733 49
	<u>\$ 26,500 00</u>	<u>\$ 26,500 00</u>	<u>\$ 3,727 38</u>

Vote 540 Post-War Reconstruction—Planning—Engineering and Construction Service

	Estimates	Allotments	Expenditures
Temporary Assistance	179,000 00	179,000 00	100,515 73
Other Pay-list Items	1,000 00	1,000 00	337 67
Travelling Expenses	4,000 00	4,500 00	4,266 18
Supplies and Equipment	22,000 00	22,000 00	14,810 79
Sundries	4,000 00	3,500 00	1,618 44
	<u>\$ 210,000 00</u>	<u>\$ 210,000 00</u>	<u>\$ 121,548 81</u>

As at March 31, 1948, there were 39 temporary salaried employees being paid from this vote.

Vote 543 Salaries and Expenses of Engineers observing conditions and maintenance operations on the Alaska Highway

	Estimates	Allotments	Expenditures
Salaries and Wages	7,000 00	7,000 00	6,597 47
Other Pay-list Items	50 00	50 00	
Travelling Expenses	3,500 00	3,500 00	2,809 75
Supplies and Equipment	4,000 00	4,000 00	2,455 39
Sundries	450 00	450 00	216 95
	<u>\$ 15,000 00</u>	<u>\$ 15,000 00</u>	<u>\$ 12,079 56</u>

As at March 31, 1948, there was 1 temporary salaried employee being paid from this vote.

IMMIGRATION BRANCH

Vote 545 For expenditures in connection with looking after Canadian interests abroad

	Estimates	Allotments	Expenditures
Subsistence	135,000 00	135,000 00	36,253 86
Transportation	150,000 00	150,000 00	35,855 27
Sundries	15,000 00	15,000 00	293 06
	<u>\$ 300,000 00</u>	<u>\$ 300,000 00</u>	<u>\$ 72,402 19</u>

This vote was provided for subsistence or repatriation expenses of Canadian nationals stranded abroad. Recoveries are effected when possible and credited to Revenue.

During the periods of World War 2 in which the Swiss and United States Governments were acting as protecting powers, advances were made to those Governments from allotments of the War Appropriations. The balance to be accounted for in respect of the advances to the former Government was reduced during the current fiscal year from \$236,869.22 to \$63,428.89 while that outstanding in respect of the United States Government decreased from \$44,812.05 to \$39,608.39.

Vote 546 Medical Inspection of Dependents of members of the Canadian Armed Forces		
Overseas		10,000 00
Expenditures	\$	924 37

This vote was provided for payment of fees for medical examination of dependents of members of the Canadian Armed Forces Overseas who are proceeding to Canada. Payment was made to the doctors concerned by the Canadian Emigration Office, London.

Vote 547 Expenses in connection with British Evacuee Children

	Estimates	Allotments	Expenditures
Transportation (rail and ocean when necessary) and meals	4,000 00	4,000 00	751 15
Travelling Expenses—Officers	200 00	200 00	
Sundries	800 00	800 00	480 34
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 1,231 49</u>

This vote was provided for the costs of care and welfare of children evacuated from the United Kingdom and for their transportation and meals when moved from one foster home to another or when returned to Britain.

Vote 548 General Expenditures in Canada and the British Isles

	Estimates	Allotments	Expenditures
Temporary Assistance, London, England	17,750 00	17,750 00	1,789 13
Sundries	250 00	250 00	115 69
	<u>\$ 18,000 00</u>	<u>\$ 18,000 00</u>	<u>\$ 1,904 82</u>

This vote was provided for sundry unforeseen expenditures in Canada and the British Isles arising from the war and for temporary help required in the Emigration Office, London, England, in connection with the repatriation of Canadian nationals and dependents of members of the Canadian Armed Forces.

Vote 549 Repatriation of Wives and Dependents of Members of the Canadian Armed Forces Overseas			\$ 2,000 00
Expenditures			nil

Vote 550 To provide for expenses in connection with the return to foreign countries of seamen who were members of crews of ships which were taken over by the Canadian Government during the war

	Estimates	Allotments	Expenditures
Transportation	4,500 00	4,500 00	32 48
Sundries	500 00	500 00	
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 32 48</u>

Practically all of the seamen concerned made their own arrangements to effect voluntary departure from Canada.

Vote 918 Medical attention and hospitalization of dependents of members of the armed forces, from port of arrival to destination in Canada

	Estimates	Allotments	Expenditures
Medical Attention	2,000 00	2,000 00	35 00
Hospitalization	5,000 00	5,000 00	312 40
Maintenance	3,000 00	3,000 00	135 00
	<u>\$ 10,000 00</u>	<u>\$ 10,000 00</u>	<u>\$ 482 40</u>

Payments were made under authority of P.C. 1322, April 11, 1947.

ADJUSTING ENTRIES
(Write Down of Non-Active Assets)

Seed Grain and Relief Accounts—An Act respecting certain debts due to the Crown,	
c. 51, 1926-27.....	\$ 62,571 50

This item is the offset to a similar amount reported under the heading of Revenue (see page M-7). The entry covers the amount written off during the year from outstanding advances for Seed Grain and Relief under authority of individual Orders in Council. The status of these advances is shown under Non-Active Assets (see page M-50).

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	29,478 64	26,049 59
Previous Years—Collectable	13,831 17	2,756 88
—Uncollectable	71,393 97	71,882 19
	<u>\$ 114,703 78</u>	<u>\$ 100,688 66</u>

Items of \$1,000 or over in Previous Years—Uncollectable: C. H. Davis, \$1,133.34; E. C. Dawson, \$5,853.12; Chas. Delagrave, \$1,387.90; L. J. Garon, \$1,188.02; L. P. Gauvreau, \$1,740; John Hill, \$1,500; Francis Jones & Co., \$6,000; A. H. Lomas, \$15,769.58; A. McNab, \$1,000; Phoenix Lumber Company, \$6,641.84; A. L. Poudrier, \$1,110; A. Richardson, \$1,633.49; C. B. Savage, \$3,542.11; Estate of Alex Smith, \$1,859.51; A. J. Tremblay, \$1,008.

Non-Cash Adjusting Entries

Entries under this heading relate to intra-departmental settlement in respect of war production costs, payment for which has been made in previous years. The purpose of the entries was to enable the departments concerned to clear their relevant records. The following statement shows the accounts affected thereby:

	Debit	Credit
Department of Mines and Resources:		
Lands and Development Services Branch.....	31,203 40	
Indian Affairs Branch.....	4,906 73	
Value of a portion of the equipment originally acquired from the United States Service Forces on the Mackenzie River Route which was transferred from the Department of Transport.		36,110 13
Department of Transport.....		
	<u>\$ 36,110 13</u>	<u>\$ 36,110 13</u>

[9a] Non-Active Assets

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
Seed Grain and Relief—Department of Mines and Resources	\$ 138,943 69		\$ 62,571 50	\$ 76,372 19

The credit is the amount written off to Consolidated Deficit Account during the year under authority of section 1, c. 51, 1926-27, an Act respecting the Apportionment and Adjustment of Seed Grain Advances. The balance as of March 31, 1948, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as a Non-Active Asset (see below for status of portion regarded as an Active Asset).

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[3] Loans and Advances				
(f) <i>Miscellaneous—</i>				
A Seed Grain and Relief Advances—				
Department of Mines and Resources	2,156,900 16	2,241 86	52,361 92	2,106,780 10
B Advances for assistance to Indians ..	20,111 60	17,287 06	5,736 21	31,662 45
C Empire Settlement Scheme—Advances	117,838 62	41 04	82 07	117,797 59
	2,294,850 38	19,569 96	58,180 20	2,256,240 14

[4] Investments				
(e) <i>Miscellaneous—</i>				
D Balance receivable under agreements of sale of Crown Assets—Abasand Oils Limited	2,047,122 79		28,293 48	2,018,829 31
	\$ 4,341,973 17	\$ 19,569 96	\$ 86,473 68	\$ 4,275,069 45

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
E Outstanding Imprest Account Cheques—				
Mines, Forests and Scientific Services Branch	231 67		4 99	236 66
Lands and Development Services Branch	173 65		26 89	200 54
	405 32		31 88	437 20

[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
F Contractors' Securities—Cash	135,673 19	34,527 25	48,800 85	149,946 79
G Eskimo Family Allowances	325,562 51	138,121 50	313,434 00	500,875 01
H Land Assurance Fund	21,454 60		1,031 11	22,485 71
I Liquor Profits—Northwest Territories	587,957 74	347,141 57	203,313 81	444,129 98
J Public Administrator—Districts of Franklin and Keewatin, Northwest Territories	201 61			201 61
K Wild Animal Shipments from National Parks		1,082 38	2,414 88	1,332 50
L Unclaimed Wages — Government Agencies—Mines and Resources ..			87 73	87 73
M Landscaping Lake Minnewanka Development		7,277 33	32,008 31	24,730 98
N Lake Minnewanka Project	232 62	232 62		
O Indian Trust Funds	17,577,364 57	2,142,960 79	3,127,045 49	18,561,449 27
P Indian Family Allowances	321,013 68	703,866 10	648,333 24	265,480 82
	18,969,460 52	3,375,209 54	4,376,469 42	19,970,720 40

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[13] Deferred Credits				
Q Pay-list Deductions—Mines and Resources		20,388 32	20,598 10	209 78
R Distressed Canadian Nationals Outside of Canada	101,904 93	66,487 60	42,419 15	77,836 48
	<u>101,904 93</u>	<u>86,875 92</u>	<u>63,017 25</u>	<u>78,046 26</u>
[14] Sundry Suspense Accounts				
S Unclaimed Cheques Suspense—Mines and Resources	740 51	162 87	251 64	829 28
T Mines, Forests and Scientific Services Suspense		2,265 00	2,265 00	
U Lands and Development Services Suspense	6,003 32	4,924 77	3,200 00	4,278 55
V Immigration Guarantee and Special Funds	533,939 10	260,383 39	319,327 28	592,882 99
	<u>540,682 93</u>	<u>267,736 03</u>	<u>325,043 92</u>	<u>597,990 82</u>
	<u>\$ 19,612,453 70</u>	<u>\$ 3,729,821 49</u>	<u>\$ 4,764,562 47</u>	<u>\$ 20,647,194 68</u>

A Credits consist of collections of principal and debits are the payments to provinces of their share of collections in accordance with agreements.

The balance as at March 31, 1948, represents that portion of the principal outstanding on seed grain and relief advances issued prior to 1926, which is considered as an Active Asset (see page M—50 for status of portion regarded as a Non-Active Asset).

B This account is operated under the authority of section 94b of the Indian Act. Under the Act, the Superintendent General is empowered to make loans to Indian Bands, groups of Indians or individual Indians, under regulations established by the Governor in Council. The purpose is to render assistance in agricultural and handicraft pursuits. The loans outstanding may at no time exceed \$350,000.

C This account represents the outstanding balance of the Canadian Government's share of passage loans furnished to migrants under the Empire Settlement Act, 1922, on a sharable basis with the United Kingdom.

D Pursuant to an agreement dated November 1, 1946, between Canada and Abasand Oils Limited, the signing of which by the Minister of Mines and Resources was authorized by P.C. 235 of January 21, 1947, the mining rights, properties and assets, as detailed below, were transferred by Canada to the Company for the sum of \$2,053,289.11. Of this amount \$1,913,427.48 is for the value of the buildings, machinery, equipment and the mining properties obtained under the 1943 agreement, while \$139,861.63 is for the value of certain specific equipment and supplies located on the property. The agreement provides for reimbursement of the first amount, with interest at 3 per cent per annum, by annual payments equal to 5 cents for each barrel of bitumen produced, the first of these payments being due and payable at the end of the first year from the date when production commences. The amount of \$139,861.63 is due and payable on or before November 1, 1948, with interest at the rate of 3 per cent per annum from November 1, 1947. The amount of \$28,293.48 represents payments of principal by the Company under the terms of the above agreement for the current fiscal year. Payments to date were \$34,459.80.

E At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

F Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1947-48 bonds so held in respect of the Department of Mines and Resources amounted to \$5,350.

G Under authority of the Family Allowances Act, c. 40, 1944, and P.C. 5093 dated August 3, 1945, family allowances for eligible Eskimo children are paid, when it is deemed to be in the best interests of the child, to the Lands and Development Services Branch of this Department and credited hereto for subsequent disbursement by that Branch on his behalf. Debits represent payment to traders who have furnished, under direction of the Branch, supplies to the value of such allowances to Eskimo families concerned.

- H This fund was created under authority of the Land Titles Act, c. 118, R.S., to indemnify title holders who have suffered loss because of mis-descriptions in titles, and from other causes specified in the Act. Fees are collected from the parties who register deeds with the Registrars of Land Titles in the Northwest Territories and the Yukon. Interest is added to the fund annually, the present rate being 3 per cent. Credits consist of fees, \$387.47, and interest, \$643.64. Over a long period of years, no claims for compensation have been paid from the fund.
- I Net revenue from the sale of liquor in the Northwest Territories is credited to this account and disbursements are made for territorial purposes as authorized by the Northwest Territories Council. The Province of Saskatchewan acts as territorial liquor agent and operates stores at Fort Smith and Yellowknife. After deduction of certain agreed costs, the net receipts are credited to the Receiver General. Credits are, liquor profits, Fort Smith store, \$41,633.87; liquor profits, Yellowknife store, \$154,733.70; fines, \$2,425; sundries, \$4,518.24. Debits are: completion of construction of liquor store, \$18,422.13; grant to Canadian Red Cross Society for one-third of the cost of construction of Yellowknife Hospital, \$73,629.86; grant to Yellowknife Red Cross Hospital to help to defray operating costs, \$15,000; grant to Yellowknife School Board for educational purposes, \$201,000; grant to Yellowknife Trustee Board for construction of bridge to Latham Island, \$7,500; grant to the Missionary Society of the Church of England for missions, \$5,000; grant in aid to the Arctic Institute of North America, \$5,000; salaries and allowances, \$7,483.29; travelling expenses, \$1,033.47; sundries, \$13,072.82.
- f This account is maintained for the Public Administrator and Official Guardian for the Districts of Franklin and Keewatin, Northwest Territories.
- K Amounts representing prepayment of expenses in connection with the capturing, crating and shipping of wild animals from the National Parks of Canada, are credited to this account, against which payment of such expenses is charged.
- L This account is credited with unclaimed wages due employees of contractors operating on a cost plus basis, pending claims therefor.
- M Funds advanced by the Calgary Power Company to cover disbursements by the Lands and Development Services Branch in connection with the landscaping of the water power development at Lake Minnewanka and Cascade River, Banff National Park, were credited to this account.
- N Funds advanced by the Calgary Power Company for payment of fees and expenses of a consulting engineer, a landscape consultant and an inspecting engineer, in connection with construction and operation of a dam for the storage of a limited amount of the waters of the Cascade River and Devil's Creek in Lake Minnewanka (P.C. 7382 of December 13, 1940), were credited to this account. This activity terminated during the year, and the balance in the account was refunded to the Calgary Power Company.
- O The Indian Trust Funds represent moneys belonging to the Indian Bands throughout Canada. A statement of the receipts and disbursements for the current fiscal year is shown as an Appendix to this section.
- P Under authority of the Family Allowances Act, c. 40, 1944 and P.C. 5093, dated August 3, 1945, family allowances for certain eligible Indian children are paid to the Indian Affairs Branch of this Department to be disbursed by such Branch on behalf of each child in respect of whom the allowance is paid. Disbursements represent payments to traders who have furnished, under the direction of the Branch, supplies to the value of such allowances to the Indian families concerned.
- Q Deductions for income tax from the salaries and wages of certain employees not paid by Central Pay Office, are credited to this account pending transmittal to the Department of National Revenue, Taxation Division.
- R This account represents deposits received from interested organizations or relatives, to provide for repatriation and relief of Canadian nationals outside of Canada.
- S All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.
- T Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition.
- U The debit represents further payments to Shoquist Construction Company (Western) Ltd., Calgary, out of funds advanced by the Central Mortgage and Housing Corporation, Ottawa, in 1946-47 to finance the construction of 20 units of emergency shelter at Banff, Alta., under a contract awarded by this Department. Payments to date total \$30,921.45.
The credit was a guarantee received from Lloyd W. Nelson, Yellowknife, N.W.T., in connection with a permit to explore for petroleum and natural gas on lands in the Northwest Territories.
- V This account represents fines, cash bonds, deposits, etc., collected under the Immigration and Chinese Immigration Acts and held in suspense pending final disposal either by refund to the original depositor or forfeiture to the Government.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list for each Branch contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was \$500 or over.

The second list for each Branch, where shown, contains the names of employees receiving annual salaries of less than \$3,000 who received travelling and removal expenses of \$500 or over.

ADMINISTRATION AND SPECIAL PROJECTS

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Keenleyside, H. L., Deputy Minister	\$ 12,000 00	\$ 5,205 80	Gajda, R. T. (to Mines, Forests and Scientific Services Branch, Mar. 31)	3,300 00	
Baird, I. V. E.	3,900 00		Grose, R. E. (Dec. 16)...	3,780 00	
Baxter, A. J.	4,500 00		Haven, F. G. (Nov. 14) ..	3,300 00	
Besserer, L. E. (to Mines, Forests, and Scientific Services Branch, Mar. 31)	3,000 00		Jackson, C. W.	8,000 00	
Bryce, A. D.	3,120 00		Lloyd, T. (to Mines, Forests, and Scientific Services Branch, Mar. 31)	6,300 00	
Cameron, W. M.	3,000 00		McCallum, G. H.	4,380 00	
Chandler, H. H.	3,900 00		Moffat, A. V.	3,000 00	
Chipman, W. P.	3,300 00		Mussell, H. S.	3,900 00	
Chisholm, D. F.	3,900 00		Pounder, J. A.	5,400 00	
Clarke, J. M.	4,200 00		Pratt, W. J. F. (including \$200 secretarial allow- ance)	5,000 00	
Coderre, G. A.	3,300 00		Prinsep, G. T.	3,900 00	
Cory, T. L.	4,740 00		Russell, B. E.	3,300 00	
Cory, W. M.	4,740 00		Vincent, W. M.	4,200 00	
Crosbie, M. C.	3,480 00		Wardle, J. M.	8,000 00	1,367 53
Daly, K. R.	4,800 00		Warner, H. C.	3,300 00	
Daoust, J. C.	3,000 00		Wimberley, A. C.	4,080 00	
Devitt, E. A. A.	3,300 00				

MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alcock, F. J.	\$ 6,000 00		Barnes, J. R.	3,000 00	
Alexander, J. B.	4,080 00		Barnetson, R. D.	3,300 00	
Alexander, S. G.	3,600 00		Barrowman, G. D.	3,420 00	
Allan, F. M.	3,900 00		Bayly, G. St. J.	3,900 00	
Allan, N. T.	3,960 00		Beale, A. M.	4,500 00	
Anderson, A. K.	4,740 00		Beall, H. W.	4,200 00	644 51
Anderson, B. L.	3,000 00		Beals, C. S.	6,000 00*	1,073 35†
Appleby, B. W.	3,036 00		Beauchemin, J. U. (Jan. 1)	4,200 00	
Arbogast, E. C.	3,900 00		Beaudry, U.	3,120 00	
Archer, C. F.	3,000 00		Bedard, H. J.	3,900 00	
Armstrong, J. E.	4,200 00		Bedell, G. H. D.	4,200 00	
Atkins, E. S.	3,300 00	\$ 686 32	Beer, H. L.	3,600 00	
Attfield, J. G.	3,240 00		Belec, J. H.	3,120 00	
Atwell, E. A.	3,300 00		Bell, J.	3,600 00	
Badger, S. R. M.	3,240 00		Bell, W. A.	5,400 00	
Bagguley, D. H.	3,240 00		Belyea, H. R.	3,300 00	
Baker, J. C.	3,900 00		Bender, F.	3,660 00	
Baker, M. C. (Sept. 10) ..	3,000 00		Berry, E. W.	3,900 00	
Baldock, E. D.	3,300 00		Besserer, C. W.	3,300 00	
Baltzer, C. E.	3,960 00		Best, A. L.	3,300 00	
Bangs, L. G.	3,300 00		Bickerstaff, A.	3,480 00	
Barbeau, C. M.	4,500 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Billard, G.	3,360 00		Dalton, G. F.	4,200 00	
Bissett, J. R.	3,900 00		Daly, W. P.	4,080 00	
Boissonnault, A. J.	3,000 00		Daughtry, G. S.	3,240 00	
Boivin, J. R. B. (May 9) ..	3,120 00		Davies, L. R.	3,900 00	
Bond, C. A. (Dec. 12)	3,000 00		Dawson, S. G.	4,200 00	
Booth, F. L.	3,120 00		De Jong, S. H. (Sept. 26) .	3,600 00	
Bostock, H. S.	4,800 00		De Lury, R. E. (May 23) .	4,980 00	
Bowles, J. E. H.	3,120 00		De Montmorency, W. H. .	4,800 00	
Bowles, K. W. T.	3,240 00		Denis, L. G. (May 30)	4,260 00	
Boyd, T. H.	3,300 00		Dennis, K. C.	3,300 00	
Bradley, J. D.	3,540 00		Dennis, T. C.	4,200 00	
Brown, J. A.	3,480 00		Dennis, W. M.	4,200 00	
Brown, N. B.	3,600 00		Deveault, J. A.	3,300 00	
Brown, R. M.	4,740 00		Donnelly, C. B. C.	4,200 00	
Browne, E. F.	3,900 00		Douglas, R. J. W.	3,300 00	
Browne, J. C.	3,000 00		Downes, K. W.	4,200 00	
Buckham, A. F.	4,200 00		Doxsee, W. W.	4,200 00	
Buisson, G. J. A.	4,200 00		Dozois, L. O. R.	3,900 00	
Burkholder, E. L.	3,720 00		Duffell, S.	3,300 00	
Burland, M. S.	3,480 00		Duncan, C. M.	3,600 00	
Burling, L. D.	4,200 00		Dunlap, H. J.	4,200 00	
Burrough, E. J.	3,960 00		DuVernet, F. P.	3,480 00	
Burt, T. H.	3,120 00		Eades, H. W.	3,960 00	
Butterworth, J. V.	3,960 00		Eardley-Wilmot, V. L.	4,080 00	
Cairnes, C. E.	5,400 00		Edwards, E. M.	3,000 00	584 25
Calder, D.	3,240 00		Edwards, J. O.	3,300 00	
Caley, J. F.	4,380 00		Elliott, R. A.	3,300 00	
Cameron, D. R.	6,600 00	1,042 19	Ellsworth, H. V.	5,040 00	
Cameron, J. J.	3,300 00		Emerson, J. N.		
Cameron, M. G.	4,380 00		(Aug. 1)	3,000 00	
Campbell, W. P.	4,740 00		Ensell, G. (to National Research Council, July 18)	3,000 00	
Candy, R. H.	3,960 00		Ettershank, R. H.	3,960 00	
Cann, J. S.	3,108 00		Fabry, R. J. C.	3,600 00	
Carroll, J.	4,200 00		Farrar, J. L.	3,480 00	
Carson, R. E.	3,120 00		Fawcett, S. D.	3,900 00	
Casey, F. L.	3,000 00		Fellows, E. S.	6,000 00	
Chantler, H. M.	3,780 00		Feltrin, M.	3,240 00	
Chapman, S. M.	3,120 00		Feniak, M.	3,000 00	742 20†
Chartrand, D. E.	3,900 00		Ferrigan, P.	3,120 00	
Chase, W. L.	3,900 00		Fletcher, M. C.	4,200 00	
Chipman, K. G.	5,400 00	1,677 65	Fletcher, W. A.	4,080 00	
Chisholm, K. G.	4,200 00		Floyd, A. M.	3,600 00	
Christie, A. M.	3,300 00		Folinsbee, R. E.		
Clark, J. R. E.	3,300 00		(Sept. 10)	3,600 00	
Clark, R. W.	3,480 00		Foreman, J. L.	3,900 00	
Cline, C. G.	4,200 00		Fortier, Y. O.	3,300 00	
Cochrane, M. F. (Jan. 17) ..	3,900 00		Foster, N. I.	3,660 00	
Cockfield, W. E.	5,400 00		Fournier, J. A.	4,380 00	
Cole, A. W. W.	3,000 00		Fournier, O. C. E.	3,660 00	
Cole, L. H.	4,500 00		Frarey, M. J.	3,120 00	
Coleman, J. R. B.	4,080 00	541 65	Fraser, D. J.	3,900 00	
Colleary, M. J.	3,300 00		Fraser, R. J.	5,400 00	
Collier, E. P.	3,300 00		Fredette, J. F.	3,300 00	
Colquhoun, G. A.	3,900 00		Freeman, C. H.	3,240 00	
Connors, W. M.	3,900 00		Fritz, C. W.	3,960 00	
Cooke, H. C.	5,400 00		Fry, E. S.	4,260 00	
Corbould, C. E. B.	3,300 00		Gamble, S. G.	4,200 00	
Cordukes, J. P. (Apr. 11) ..	3,300 00		Gammon, A. O.	3,240 00	
Cornish, R. W.	3,240 00		Gardner, J. A. F.	4,440 00	
Cox, A. C.	3,300 00		Gauthier, J. P. R.	3,900 00	
Coyne, B. P.	3,720 00		Gertsman, S. L.	3,900 00	
Crossley, D. I.	3,480 00		Gilmore, R. E.	5,400 00	
Cunningham, G. C.	3,120 00	558 83	Godfrey, W. E.	3,300 00	
Cunningham, R. L.	4,200 00	917 74			
Cunningham, W. A.	3,000 00				
Dafoe, J. A.	3,240 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gooday, S. H.	3,420 00		Kirkendale, G. A. (Dec. 12)	3,600 00	726 47
Goodwin, W. M.	3,960 00		Kirwan, G. L. (Dec. 7) ..	3,120 00	
Gorman, A. O.	4,260 00		Kozlowski, H. J. (l.w.p. Sept. 5)	3,120 00	
Gorman, P. A.	3,960 00		Lacroix, G. W.	3,000 00	
Goudge, M. F.	5,040 00		Landles, W.	3,300 00	
Gow, D. B.	4,500 00		Lang, A. H.	4,380 00	
Grant, H. R. (Jan. 14) ..	3,000 00		Lapointe, C.	3,960 00	777 15
Graves, H. A.	3,900 00		Larochelle, A. E.	3,300 00	
Gray, N. G.	3,960 00		Lavigne, M. J.	3,600 00	
Greaves, C.	4,080 00		Lawson, C.	3,120 00	
Guernsey, F. W.	4,080 00	518 65	Leadman, H. L.	4,440 00	
Hale, A. E.	3,240 00		Le Belle, C. A.	3,000 00	
Hale, J. D.	4,200 00		Lee, R. B.	3,360 00	
Hall, J.	3,300 00		Leechman, J. D.	3,600 00	
Hanson, G.	6,000 00		Leslie, G. E.	3,300 00	
Hanson, R. E.	3,960 00		Lilly, J. E.	3,660 00	
Harkom, J. F.	4,260 00		Little, H. W.	3,000 00	
Harrison, J. D. B. (Dec. 20)	4,200 00		Lord, C. S.	4,200 00	
Harrison, J. M.	3,900 00		Lowe, G. E.	3,960 00	
Hart, J. S.	4,800 00		MacAndrews, F. D.	3,120 00	
Haycock, M. H.	4,080 00		Macdonald, D. A.	6,000 00	590 74
Hayes, J. St. C.	3,120 00		MacDonald, G. G.	3,120 00	
Hayship, G. O.	3,300 00		MacDonald, J. A.	4,260 00	
Heaney, H. D.	3,900 00		MacKay, B. R.	5,400 00	520 59
Heatherington, G. W.	3,000 00		Mackenzie, G. S. (Sept. 14)	3,960 00	
Henderson, J. F.	4,200 00		MacKinnon, M. A.	4,200 00	
Henderson, J. P.	4,200 00		MacLean, D. W.	3,120 00	
Hertel, M. E. (Mar. 6) ..	3,000 00		MacLean, J. F.	3,000 00	
Hinge, A. T.	3,240 00		MacLeod, G. A.	3,000 00	
Hodgins, W. O.	3,120 00		MacLeod, J. C.	3,120 00	
Hodgson, E. A.	4,740 00	723 48	MacMillan, F. R.	3,120 00	
Holding, R.	3,240 00		MacPhee, N. C.	4,200 00	
Hollingsworth, G. S.	3,000 00		MacPherson, A. R.	3,660 00	682 91
Hollinsworth, V. E.	3,660 00		MacTavish, W. H.	4,200 00	
Holman, H. L.	4,260 00		Madill, R. G.	4,380 00	
Hoover, O. H.	4,260 00		Malloch, E. S. (Sept. 1)	4,020 00	
Hadson, H. P.	3,000 00		Manning, T. H. (Jan. 1)	3,300 00	
Hume, G. S.	6,600 00	675 22	Marr, N.	5,400 00	
Hunt, S.	3,240 00		Marshall, J. M.	3,600 00	
Hutchings, W.	3,480 00		Marshall, J. R.	4,200 00	
Ignatieff, A.	3,960 00	944 79	Martin, C. H.	3,300 00	
Inman, W. R.	3,600 00		Martindale, E. S.	4,680 00	
Innes, M. J. S.	3,780 00		Mason, S. G.	4,800 00	
Irish, E. J. W. (l.w.p. Sept. 29)	3,060 00		Matthewman, A. S.	3,300 00	
Jenkins, J. H.	4,800 00		McBride, C. F.	4,200 00	630 57
Jenkins, W. S.	3,240 00		McClelland, W. R.	3,780 00	
Jenness, D.	4,800 00		McClenahan, W. S.	4,560 00	
Joanes, A.	3,780 00		McClymont, P. J.	3,480 00	
Johnson, C. E.	3,300 00		McCourt, V. A.	3,300 00	
Johnston, J. D.	3,600 00		McCrea, J. S.	3,240 00	
Johnston, J. R. (July 15)	3,000 00		McCusker, K. F.	4,200 00	
Jones, G. E.	3,420 00		McDiarmid, F. A.	4,380 00	
Jones, R. J.	3,240 00		McDiarmid, R. J.	4,200 00	
Kaiman, S.	3,300 00		McDonald, R. C.	4,260 00	
Kelson, H. M.	2,700 00		McElhanney, T. A.	5,700 00	1,288 39
Kennedy, D. E.	3,480 00	2,588 53†	McFarlane, W. T.	3,960 00	
Kennedy, H.	12,000 00		McKay, R. B.	4,560 00	
Kihl, J. H.	3,660 00		McKean, F. K. (Sept. 1)	3,360 00	
Kimball, H. P.	3,900 00	808 90	McKellar, A.	4,200 00	
Kindle, E. D.	4,380 00		McKenzie, N.	3,120 00	
King, F. W.	3,120 00				
Kinsey, H. V.	4,200 00				
Kirkconnell, J. R.	4,500 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McLearn, F. H.	5,040 00		Petrie, R. M.	4,800 00	
McLellan, L. E.	3,120 00		Phelps, V. H.	3,960 00	
McLenahan, J. L. R.	3,480 00		Phillips, J. G.	3,900 00	
McLeod, J. D.	3,480 00		Picher, R. H.	3,600 00	552 30
McMillan, D.	3,660 00		Pike, R. T.	3,300 00	
Meehan, O. M.	3,300 00		Poitavin, E.	5,400 00	
Meek, V. M.	6,300 00	1,316 11	Porsild, A. E.	4,260 00	1,388 79
Meier, J. W.	4,800 00	633 86	Price, C. A.	4,200 00	
Menzies, J. W.	4,200 00		Prince, A. T.	4,740 00	2,702 97
Merrill, W. H.	3,300 00		Prince, J. B.	3,960 00	
Motivier, P. A.	3,300 00		Quinn, R. P.	3,480 00	510 51
Middlemass, J. D.	4,200 00		Rabbits, A. T.	3,660 00	
Millar, J.	3,000 00		Radakir, J. P. G.	3,300 00	
Miller, A. H.	4,560 00		Raley, G. S.	3,660 00	
Miller, D. G.	3,960 00		Ramsden, H. T.	3,300 00	
Miller, W. H.	4,800 00		Rand, A. L. (July 29) ...	3,780 00	
Millett, R. S.	4,200 00		Randall, N.	3,480 00	
Millman, P. M.	4,200 00		Rannie, J. L.	5,400 00	
Miskell, C. S.	3,120 00		Ray, R. G.	3,960 00	
Mitchell, C. R.	3,300 00		Read, G. B.	3,000 00	
Mohr, C. B.	3,600 00		Rehder, J. E.	3,960 00	
Monaghan, P. A.	3,000 00		Reid, F. B. (Sept. 20) ...	3,720 00	
Montgomery, R. H. (Oct. 6)	4,380 00		Rice, H. M. A.	4,380 00	
Monture, G. C.	5,700 00	942 38½	Riddell, J. M.	4,200 00	
Moore, T. J.	3,300 00		Rinfret, C.	3,900 00	
Moran, P. J. (Mar. 1) ...	3,480 00		Robb, K. H.	3,660 00	
Mulloy, G. A.	4,200 00		Robertson, L. P.	3,300 00	
Murdie, W. C.	4,200 00		Robertson, W. G.	3,120 00	
Murray, G. H.	3,300 00		Robertson, W. M. (Dec. 8)	4,380 00	
Murray, H. A. (Mar. 21)	3,600 00		Robinson, J. M.	3,660 00	
Neelands, R. E.	3,660 00		Robinson, N. P.	3,960 00	1,367 48
Nettleton, G. H.	3,660 00		Rochon, E. C.	3,480 00	
Ney, C. H.	4,560 00		Rogers, R. A.	3,840 00	
Nicholls, J. H.	3,780 00		Rogers, R. R.	4,800 00	
Nichols, H. J.	4,200 00	804 71	Roloson, F. P.	3,300 00	
Nickerson, D. E.	3,300 00		Rose, J. T.	3,240 00	
Nidd, M. E.	3,300 00		Rosewarne, P. V.	4,380 00	
Nixon, G. R. W.	3,300 00		Ross, J. E. R.	4,800 00	
Noblitt, H. L. (Nov. 16)	3,120 00		Ross, W. E.	3,660 00	
Norman, G. W. H. (l.w.p. July 18)	5,040 00		Rudnicki, J. M.	3,300 00	
Norrish, W. H.	4,500 00		Russell, L. R. (Mar. 31) .	3,300 00	
Novak, J. M.	3,000 00		Rutley, J. I. A.	3,960 00	
O'Connor, J. L.	3,300 00		Ryiski, O. Z.	3,300 00	
Odell, R. K.	5,100 00		Sadler, A.	3,600 00	
Offord, R. J.	3,240 00		Saunders, E. G.	3,480 00	
Ogilvie, N. J. (May 5) ...	6,600 00**	1,145 21	Schneller, A. E. G.	3,000 00	
Okulitch, V. J. (Sept. 3) .	3,960 00		Schwartz, H.	3,780 00	
Onhauser, A. A.	3,480 00		Scoggan, H. J.	3,300 00	
Owen, E. B.	3,300 00		Scott, A. A.	4,500 00	
Palmer, P. E.	4,200 00		Sedziak, H. P.	3,300 00	
Palsen, G.	3,480 00		Seely, H. E.	4,200 00	
Parker, H. A.	3,300 00		Senfite, F. E.	3,660 00	
Parlee, R. J.	3,600 00		Serviss, R. W.	3,480 00	
Parsons, C. S.	6,600 00		Shaw, G.	4,200 00	
Patch, C. L.	3,660 00		Shaw, G. T.	3,900 00	
Patience, L. P. (May 12)	3,240 00		Sim, J.	3,240 00	
Paton, W. B.	3,600 00	991 56	Simpkinson, T. V.	4,800 00	
Patterson, T. M.	4,260 00	934 99	Slessor, D. R.	3,960 00	
Peaker, W. J.	3,600 00		Smith, F. C. G.	4,560 00	
Pearce, J. A.	6,000 00*		Smith, H. W.	3,900 00	
Perry, J. A.	4,200 00		Smith, W. J.	3,300 00	
Perry, R. S.	3,900 00		Snelgrove, D. M.	3,252 00	
Peters, F. H.	6,300 00	2,992 83	Spence, H. N.	4,260 00	
			Spence, H. S.	4,800 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Spence, J. W.	4,200 00		Wait, E. H.	3,240 00	
Stanton, M. S. (May 1) .	3,060 00		Waite, A. V.	3,300 00	
Steers, F. P.	4,200 00		Wakefield, W. E.	4,260 00	
Steeves, S. M.	3,300 00		Walcot, J. B.	3,900 00	
Sternberg, C. M.	3,480 00		Warren, T. E.	5,040 00	919 76
Stewart, J. S.	5,040 00	626 84	Warren, W. C.	3,960 00	
Stilwell, W. H.	3,660 00		Watson, W. J.	3,000 00	
Stockwell, C. H.			Watt, R. M.	3,480 00	
(l.w.p. Oct. 18)	4,800 00		Watts, H. L. (to Dept. of External Affairs, Jan. 1)	3,600 00	
Storsater, O. J.	3,300 00		Waugh, B. W.	5,400 00	
Strapp, R. K.	3,600 00		Webb, C. E.	4,980 00	949 94
Strome, I. R.	4,980 00		Weeks, L. J.	4,380 00	
Sullivan, A.	3,240 00		Weese, C. R.	3,240 00	
Surette, G. A.	3,660 00		Weld, H. M.	3,600 00	
Swartzman, E.	3,600 00	708 43	West, H. A. S.	3,960 00	
Swinburn, A. H.	3,900 00		Westland, C. R.	3,900 00	
Swinerton, A. A.	3,960 00		Westwood, D.	3,240 00	
Taggart, C. H.	3,420 00	1,696 19	White, W. E.	3,060 00	
Tanton, T. L.	5,400 00		Whitehouse, A. C.		
Tardif, T. M.	3,960 00		(Sept. 17)	3,000 00	
Thomas, J. F. J.	4,200 00	899 20	Whyte, G. H.	4,200 00	
Thomas, L. O.	4,500 00		Wickenden, R. T. D.	4,380 00	
Thomson, C. C.	3,120 00		Wight, E. J.	4,200 00	
Thomson, M. M.	3,480 00		Willis, W. K.	4,500 00	
Thunaa, A.	7,200 00	1,485 54	Wills, N. I.	3,060 00	
Thurston, R. C. A.	4,200 00		Wilson, A. E. (May 26) .	4,080 00	
Timm, W. B.	8,000 00		Wilson, M. E. (Feb. 19) .	4,800 00	
Titus, S. R.	3,960 00		Wlodek, T. W.	4,800 00	
Traill, R. J.	5,700 00		Wood, G. H.	3,780 00	
Tremblay, L. P.	3,300 00		Woodroffe, H. M.	3,660 00	
Tunstall, G.	4,560 00		Woodruff, B. J.	3,960 00	
Turrall, W. T.			Woolsey, E. G.	3,300 00	
(l.w.p. Sept. 13)	3,960 00		Worden, H. D.	3,000 00	
Turton, E. E.	3,720 00		Wright, K. O.	3,960 00	
Tuttle, A. C.	4,260 00		Yeates, W. H.	3,300 00	
Van Dien, E.	3,300 00		Yorston, F. H.	4,200 00	
Veitch, S. W.	3,120 00		Young, R. B.	4,080 00	
Venese, J. C.	4,260 00		Young, R. J.	3,660 00	
Villeneuve, E. J.	3,240 00				
Wadlin, L. N.	4,200 00				

* Also provided with living accommodation, with annual values as listed, C. S. Beals, \$660; J. A. Pearce, \$600.

** Including additional salary at an annual rate of \$1,200, for period of six months from November 5, 1946, under authority of section 17, Civil Service Act, c. 22, R.S., as amended.

† Removal expenses.

‡ Includes an amount of \$108.90 charged to the Department of Reconstruction and Supply, Vote 568.

§ Charged to the Department of Finance, Vote 498.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
Wilmot, R. D.	\$ 549 88

LANDS AND DEVELOPMENT SERVICES BRANCH

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Atkinson, J. H.	\$ 3,000 00	\$ 644 69	Bryan, G. W.	3,120 00	
Banfield, A. W. F.	3,300 00	1,511 19	Buck, C. H.	4,380 00	
Barnes, G. R.	3,480 00		Burgess, E. L.	3,960 00	
Boyer, G. F.	3,000 00		Byrne, J. H. (Jan. 24)....	3,600 00	
Brace, W.	3,120 00		Camerson, R. J.	3,600 00	
Browne, J. C.	3,000 00		Campbell, R. A.	4,740 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Campbell, W. A.	3,960 00		McGillivray, G. B.	3,300 00	
Childe, C. G.	3,660 00		McKinnon, J. W.	3,420 00	1,312 68
Christie, K. J.	3,900 00*	1,153 01	Medlen, E. M.	3,660 00	
Clark, F. J.	3,540 00	1,457 07	Meikle, M.	4,500 00	
Clifford, T.	3,240 00		Mills, T. S.	6,000 00	
Cohoon, A. A.	3,480 00		Mitchell, J. H.	4,200 00	
Cornish, C. R.	4,200 00		Morin, J. L.	3,000 00	
Cromarty, W. D.	4,800 00	678 08	Munro, J. A.	3,240 00	1,150 04
Cunning, A. L. (Jan. 16)	5,040 00		Nason, W.	4,200 00	
Cunningham, F. J. G.	4,200 00*		Nunn, H. W.	3,120 00	1,170 80
Dempster, G. H. L.	3,720 00	1,656 98	Oldham, E. G.	4,380 00*	985 71
deVeber, H. A.	3,720 00	652 26	Oxborough, W. M.	3,240 00	
Douglas, J. M.	3,240 00		Payton, G. W.	3,300 00	
Doyle, J. F.	3,720 00		Perdue, J. G. (to Depart- mental Administration, Mar. 31).....	3,480 00	
Fenton, T. C.	3,780 00	606 25	Petepiece, K. D.	3,000 00	
Fisher, H. D.	3,000 00		Phinney, L. H.	6,000 00	
Ford, K. R.	3,600 00		Post, L. B.	3,300 00*	
Fraser, F.	4,200 00*	1,791 66	Powell, C. H. E. (Apr. 5)	3,900 00	
Gibb, K. B.	3,660 00		Prescott, J. S.	3,660 00*	644 37
Gibben, J. E.	5,400 00*	1,198 93	Rajotte, A. U.	3,000 00	
Gibson, A. H.	4,200 00*		Rankin, G.	3,660 00	
Gibson, R. A.	8,000 00	549 64	Richards, J. P.	3,300 00	
Gillespie, J. F.	3,480 00		Roberts, S. O.	3,900 00	
Goodison, J. C.	3,300 00		Robinson, H. S. (to Departmental Admin- istration, Mar. 31)....	4,380 00	
Gurney, E. A.	3,120 00	1,441 77	Ross, R. R.	3,660 00	837 37
Hargreaves, A. H.	3,900 00		Shaw, P.	3,660 00	
Harris, K. D.	4,200 00		Sinclair, G. E. B.	5,280 00	
Heaslip, O. E.	3,840 00	511 71	Smart, J.	6,000 00	1,198 81
Hewitt, O. H.	3,600 00	687 85	Smith, E. A. (Dec. 5)...	3,000 00	
Hogan, D. L.	3,480 00		Snape, J. B.	3,960 00	
Homulos, S.	3,480 00*		Snelson, W. H.	4,200 00	
Horsey, G. F. (Apr. 26)...	3,300 00		Solman, V. E. F.	3,660 00	872 14
Hutchison, J. A.	4,200 00	793 37	Soper, J. D.	3,240 00	1,319 90
Jackson, F. H. R.	3,120 00*		Sparks, N. A.	3,480 00	
Jeckell, G. A. (Sept. 13)...	4,620 00		Spero, J. E.	5,100 00	
Jennings, P. J. (Apr. 15)...	4,260 00		Stinson, J. N.	4,800 00	
Kelly, M. M.	3,240 00		Strong, B. I. M.	3,600 00	958 39
Knight, H. (Nov. 22)....	3,420 00		Tansey, J. J.	3,000 00	
Kosnar, V. G.	3,900 00		Taylor, W. J.	3,000 00*	
Lawrence, C. A. R.	3,300 00		Thomas, A. S.	3,660 00	
LeCapelain, C. K.	4,500 00		Trudel, P. E.	3,480 00	
Lennox, E. E.	3,660 00		Tufts, R. W. (Dec. 13)...	3,240 00	
Lewis, H. F.	5,400 00	640 83	Turner, K. M.	3,600 00	
Lock, J. W. K.	3,840 00		Wakelyn, E. M.	3,300 00	
Lothian, W. F.	3,960 00		Walker, C. M.	4,800 00	
Love, B. I.	3,540 00	660 33	Whyard, J. H.	3,000 00*	
MacFarlane, J. D. B.	4,200 00		Wood, J. A.	4,560 00	1,749 18
Martin, R. M. (Apr. 16)...	3,000 00		Wright, J. G.	4,500 00	
Mattice, E. L.	3,600 00				
Maxwell, C.	4,740 00				
McDougall, A. R. (Mar. 9)	3,300 00	1,343 43			
McElroy, J. R.	3,000 00*				

* In addition to salary, these employees received the following:

House, fuel and light: A. H. Gibson, E. G. Oldham, L. B. Post, J. S. Prescott, W. J. Taylor.

Living expenses not exceeding \$90 per month: K. J. Christie, F. J. G. Cunningham, F. Fraser, S. Homulos, J. R. McElroy, J. H. Whyard.

Annual living allowance of \$1,500: J. E. Gibben (plus retaining fee of \$500 as legal adviser to Yukon Council), F. H. R. Jackson.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Frickleton, E. R.	\$ 626 83	Munro, D. A.	950 80
Long, M. H.	728 50	Unsworth, A.	554 33
Morrison, W. A.	639 96		

INDIAN AFFAIRS BRANCH

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Acland, E.	\$ 3,420 00		Kehoe, F. J.	3,780 00	
Allan, D. J.	5,880 00	\$ 1,601 22	Lariviere, H.	3,000 00	1,840 79
Allan, J. S.	3,000 00	672 61	MacInnes, T. R. L.	5,100 00	
Anfield, F. E.	3,090 00	705 42	MacKay, D. M.	5,400 00	864 76
Armstrong, G.	3,480 00		McCrimmon, M.	3,840 00	644 73
Armstrong, M. E.	3,480 00		McGregor, W. J.	3,000 00	
Arneil, W. S.	4,500 00	2,946 21	McLeod, N. J.	3,000 00	574 41
Barber, A. H.	3,360 00	571 63	Meek, R. J.	4,020 00	873 05
Bonnah, T. L.	3,540 00	990 23	Moore, R. H.	3,360 00	1,269 90
Bouchard, R.	3,600 00		Morris, J. E.	3,480 00	2,130 99
Brisebois, F. X. L.	3,000 00	1,459 72	Neary, B. F.	4,980 00	
Brown, C. D.	4,200 00	1,576 47	Ostrander, J. P. B.	3,900 00	1,217 72
Brown, L. L.	3,900 00		Patrick, G.	4,200 00	
Burk, J. G.	3,540 00	1,658 31	Phelan, P. N. L.	4,500 00	
Christie, W.	3,000 00		Pugh, J. E.	3,120 00	
Clark, C. A. F.	3,120 00	3,202 85	Pugh, W. P. B.	3,000 00	
Coleman, J. (Mar. 13)	3,600 00		Ragan, R. D.	3,000 00	
Conn, H. R.	4,200 00	2,165 84	Randle, E. P.	4,500 00	
Davey, R. F.	3,300 00	908 34	St. Louis, A. E.	3,480 00	
Doucet, A. J.	3,540 00	1,422 30	Sharpe, G.	3,060 00	
Down, G. W.	3,000 00	665 69	Skead, W. B.	3,000 00	1,394 38
Gendron, J. E.	3,900 00	805 53	Stallwood, R. J.	3,000 00	
Gillett, J.	3,360 00		Strang, A.	3,000 00	920 85
Gooderham, G. H.	3,900 00	1,515 49	Swartman, G.	3,432 00	4,656 51
Hamilton, A. G.	3,600 00		Taylor, H. E.	3,450 00	
Harris, H.	3,660 00		Todd, M. S.	3,000 00	769 55
Hoey, R. A.	8,000 00		Truesdell, W. A. M.	4,500 00	
Howe, R.	3,300 00	788 11	(including \$2,100 paid by Dept. of National Health and Welfare)		
Hunter, L. C.	3,900 00	1,644 84	Vergette, H. T.	3,000 00	
Johnston, C. R.	3,000 00	638 24			
Jones, E. S.	3,000 00	2,268 29			
Jones, H. M.	3,480 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Arsenault, E.	\$ 1,074 46	Johnson, G. F.	751 15	Olson, B. E.	2,541 92
Beaulieu, G.	607 30	Jutras, M. G.	551 01	Paterson, N.	2,385 60
Bell, C. S.	807 45	Lamothe, J. R.	1,013 79	Rice, H. C.	1,347 89
Bowman, T. A.	3,473 11	Landry, A.	2,469 10	Stevenson J. N.	4,613 37
Boys, J. V.	744 97	Laurence, R. P. G. ..	1,048 64	Stevenson, R. L.	631 05
Clench, B. C.	587 86	Letcher, J. C.	1,245 42	Stewart, J. M.	1,963 95
Daly, J. E.	1,125 07	Levesque, R.	1,172 23	Taillon, L. J.	512 16
Daly, L. J.	727 77	Lovell, S. S.	798 92	Tuffnell, F. W.	519 30
Davis, R. S.	722 92	Marleau, J. A.	606 51	Waite, J.	898 49
Galibois, E. J.	990 49	Matters, F.	1,342 14	Walker, M.	1,095 86
Goodman, E. B.	3,256 77	McCracken, M. W. ..	656 93	Watt, P. H.	739 21
Hughes, F. M.	1,226 27				

IMMIGRATION BRANCH

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Adams, O. G.	\$ 3,720 00		Benoit, G. R. G.	4,200 00	
Adamson, A. D.	3,720 00		Bottomley, J. T.	3,120 00	
Anderson, J. A.	3,000 00		Boulter, A. W.	3,780 00	
Baldwin, P. T.	4,740 00		Brunette, J.	3,300 00	
Bambrick, W. J.	3,420 00		Butler, E. A.	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Carey, W. H.	3,720 00*		McGinnis, L. J.	3,540 00	
Chapman, C. M. B.	3,480 00		McGinty, C.	3,000 00	
Christie, A. G.	3,720 00		McGuire, T. N.	3,120 00	
Congdon, G. G.	6,300 00*	\$ 1,318 90†	McIlhargey, J. D.	3,120 00	
Cormier, O.	4,500 00	2,322 74	McNeill, J. R.	3,420 00	
Cotsworth, F. B.	4,620 00*	3,350 81	Mitchell, J. A.	3,720 00*	522 24
Crosman, F. C.	3,000 00		Morgan, W. H.	3,480 00	
Demers, H. B.	3,000 00	1,032 31	Mossop, J. W.	3,000 00	888 52
Elliott, W.	3,120 00		Munroe, R. N.	4,560 00	
Flower, L.	3,120 00		O'Connor, E. A.	3,120 00	
Fortier, L.	6,000 00	2,506 26	Peters, H. T.	4,200 00	1,341 82
Grant, H. M.	3,720 00		Poissant, L. P.	3,120 00	
Gray, W. F.	3,420 00		Quillinan, M. B.	3,120 00	
Hebert, N. C.	3,720 00		Reid, C. D.	3,120 00	3,778 95
Higb, W. M.	3,000 00		Saylor, H. O.	3,120 00	532 25
Hunt, H. A.	3,420 00		Sibson, J. B.	3,300 00	
Jolliffe, A. L.	8,000 00	1,723 20	Siegel, D. I.	3,300 00	
Kee, W. J.	3,000 00		Smith, A. J.	3,120 00	
Langlais, J. M.	3,720 00		Smith, C. E. S.	6,300 00	
MacMillan, H.	3,120 00	559 14	Smith, F. A.	3,120 00	
Malcolm, J. L. (Jan. 22)	3,300 00*		Stirling, I. R.	4,200 00	
Maxwell, C. H. (Apr. 23)	3,000 00		Taylor, F. W.	4,380 00	3,377 58
McCrum, H. U.	4,380 00		Todd, G. F.	3,420 00	
McDonell, D. N.	3,120 00		Wade, H. P.	3,000 00	
McFarlane, J. D.	4,380 00	1,366 54	Winter, R. M.	3,300 00	
McFaul, W. A.	3,240 00	1,177 89			

* Also received living allowances at annual rates listed; the total received is shown in parentheses; W. H. Carey, \$2,592 (\$2,477.77); G. G. Congdon, (\$700, arrears to October 31, 1946 of interim allowance for 1946-47); F. B. Cotsworth, \$2,832 (\$3,345.78 including \$619.33 interim allowance for 1946-47); J. L. Malcolm, \$2,136 (\$1,241.55 to January 22, 1948, including \$287.71 interim allowance for 1946-47); J. A. Mitchell, \$3,708 (\$2,995).

† Removal expenses, \$1,318.90.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Appleton, E. L.	\$ 1,256 07	Fenton, H. J.	1,205 37	Lodge, D. B.	1,216 12
Baker, R. L.	1,315 66	Ferguson, J. G.	809 18	Logel, G. A.	543 19
Bates, J. M.	762 82	Fitzgerald, C. J.	1,127 61	Malinski, M. K.	1,163 02
Beattie, A. D.	628 75	Fleming, J. A.	731 68	Mansfield, H.	2,336 04
Beech, J. D.	659 78	Foran, W. H.	1,459 34	McFarlane, F.	548 60
Bernhardt, W. E.	507 54	Fournier, L. L.	522 50	Moran, R.	658 34
Bird, P. W.	1,937 43	Fraser, W. J.	1,246 28	Nicol, W. J.	921 84
Bonner, J. J.	1,848 15	Goddard, L. C.	1,137 37	O'Brien, T. J.	2,091 53
Boulais, J. A.	1,599 01	Graham, A.	1,721 91	Overs, R. G.	1,939 16
Braun, J. C.	787 20	Grant, C. L.	1,133 91	Petersen, A. O.	3,879 95
Bridge, G. S.	872 00	Grevatt, A. H.	1,271 66	Potvin, J. B.	1,311 52
Brill, F. E.	672 47	Gunn, S. E.	752 23	Roberts, E.	1,363 29
Brown, D. G.	516 50	Hall, W. E.	1,554 06	Robillard, J. R.	1,383 59*
Bryans, W. H.	630 65	Harvey, A. D.	1,093 40	Shelton, T. G.	1,709 59
Claxton, W. S.	919 40	Hobson, E.	748 39	Smith, C. C.	1,302 49
Code, A. C.	964 59	Humphries, G. W.	976 99	Souaillard, H.	674 61
Cudmore, H. J.	1,756 41	Hunter, R.	898 19	Swales, J. O.	696 62
Davison, H. E.	1,721 07*	Jones, C. L.	532 63	Thomas, M. S. H.	4,452 38
Delaney, Q. J.	646 11	Lambert, G.	1,089 51	Thorpe, T.	1,762 94
Desjardins, A. J.	5,626 44	Lapierre, B.	786 16	Tivendell, G.	949 35
Dickman, W. J.	1,683 98	Lauziere, C.	3,657 30	Vince, H. A.	797 48
Dorman, J.	681 35	Lemieux, J. A.	1,048 60	Wall, M. O.	1,062 07
Dutton, R. F.	943 37	Lemont, J.	1,712 19	White, A. A.	514 60
Emery, A. C.	681 53	Lepitre, A. F.	516 40	White, W. D.	1,818 35

* Also received living allowances at annual rates listed; the total received is shown in parentheses: H. E. Davison, \$1,380 (\$920); J. R. Robillard, \$1,644 (\$1,086.03).

Suppliers receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over and other special payments are described in detail under the relevant votes and are therefore not included in the following list.

MINES, FORESTS AND SCIENTIFIC SERVICES BRANCH

Aero-Surveys Ltd., Vancouver, B.C., \$66,096.10; Arctic Airlines Ltd., Edmonton, Alta., \$30,322.21; Province of British Columbia, Department of Agriculture, \$12,642.11; Canadian Fairbanks-Morse Co., Ltd., Montreal, Que., \$13,002.38; Canadian General Electric Co., Ltd., Ottawa, Ont., \$29,119.47; Canadian Kodak Sales Ltd., Toronto, Ont., \$10,841.69; Canadian Laboratory Supplies Ltd., Montreal, Que., \$10,187.49; Canadian National Railways, Ottawa, Ont., \$23,654.25; Canadian Pacific Air Lines Ltd., Ottawa, Ont., \$108,603.84; Canadian Pacific Railway Co., Ottawa, Ont., \$15,496.10; Dominion Government, Department of National Defence, \$504,373.96; Department of Public Printing and Stationery, \$182,201.78; Department of Public Works, \$35,231.15; War Assets Corporation, \$14,863.42; Hudson's Bay Co., Winnipeg, Man., \$36,037.07; Imperial Oil Ltd., Leaseide, Ont., \$10,317.25; Instruments Ltd., Ottawa, Ont., \$37,213.92; Midland Boat Works, Midland, Ont., \$112,284.57; Northern Wings Ltd., Seven Islands, Que., \$10,561.03; Province of Ontario, Department of Lands and Forests, \$16,540.69; Ontario Hughes-Owens Co., Ltd., Ottawa, Ont., \$49,160.03; Peacock Bros. Ltd., Lasalle, Que., \$12,812.76; Photographic Survey Co., Ltd., Toronto, Ont., \$34,314.16; Pictou Foundry and Machine Co., Ltd., Pictou, N.S., \$20,428.38; Spartan Air Services, Ottawa, Ont., \$19,915.49; Williamson Co., of Canada, Ltd., Toronto, Ont., \$75,382.27; Woods Manufacturing Co., Ltd., Hull, Que., \$25,665.70; Yukon Coal Co., Ltd., Toronto, Ont., \$81,569.49.

LANDS AND DEVELOPMENT SERVICES BRANCH

A. M. Berry and Company, Edmonton, Alta., \$20,556; Bond Construction Company, Limited, Edmonton, Alta., \$16,032.39; Canadian Pacific Air Lines, Limited, Montreal, Que., \$13,951.61; Dominion Government, National Film Board, \$11,681.33; Department of Public Printing and Stationery, \$22,062.01; War Assets Corporation, \$12,428.66; Hudson's Bay Company, Winnipeg, Man., \$102,431.67; Imperial Oil Ltd., Toronto, Ont., \$13,390.46; Northern Transportation Company, Limited, Edmonton, Alta., \$10,555.21; Cliff Richardson Boat Works, Meaford, Ont., \$18,533.67; Jack Watson & Company, Limited, Montreal, Que., \$10,044.98.

SPECIAL PROJECTS

Geo. W. Crothers Limited, Leaseide, Ont., \$16,500; Union Tractor & Equipment Co., Ltd., Calgary, Alta., \$42,007.33; VAG Importing Company, Edmonton, Alta., \$16,250.

INDIAN AFFAIRS BRANCH

Alberta Live Stock Association, Calgary, Alta., \$19,466.75; J. H. Ashdown Hardware Co., Winnipeg, Man., \$12,977.94; Atlantic Trading Co., Restigouche, Que., \$15,164.58; Battleford Milling Co., Battleford, Sask., \$10,116.40; Beaver Lumber Co., Ltd., Winnipeg, Man., \$10,767.30; Burns & Co., Ltd., Calgary, Alta., \$17,672.53; Canada Cement Co., Ltd., Montreal, Que., \$13,860.60; Canada Packers, Ltd., Toronto, Ont., \$49,738.21; Canadian National Railways, Montreal, Que., \$10,520.04; Cardston Motors, Ltd., Cardston, Alta., \$15,870.93; W. R. Cargill & Son, Moosonee, Ont., \$10,533.88; M. R. Chappell, Sydney, N.S., \$12,877.30; Chappells Ltd., Sydney, N.S., \$12,090.89; Cockshutt Plow Co., Ltd., Brantford, Ont., \$16,916.98; Codville Co., Ltd., Winnipeg, Man., \$10,705.85; R. C. Coppock Estate, Calgary, Alta., \$11,013.48; Crown Lumber Co., Ltd., Gleichen, Alta., \$10,000.86; John Deere Plow Co., Ltd., Welland, Ont., \$33,431.55; Dominion Government, War Assets Corporation, \$62,464.66; Dominion Road Machinery Co., Ltd., Goderich, Ont., \$14,997.06; T. Eaton Co., Ltd., Toronto, Ont., \$13,082.17; Eskasoni Community Store, Eskasoni Chapel, N.S., \$10,320.78; A. E. Farley Construction Co., Ottawa, Ont., \$13,950; W. Ferguson, Mindemoya, Ont., \$11,189.83; Forano, Ltd., Plessisville, Que., \$13,320.79; Mrs. Margaret Fraser, Rexton, N.B., \$10,197.55; Gainers' Ltd., Calgary, Alta., \$21,476.55; George V. Hannah, Sault Ste. Marie, Ont., \$20,434.69; Ithome & Pitfield, Ltd., Edmonton, Alta., \$22,481.74; Hudson's Bay Co., Winnipeg, Man., \$823,678.15; Imperial Oil, Ltd., Toronto, Ont., \$28,164.65; Intercontinental Pork Packers, Saskatoon, Sask., \$11,235.03; International Harvester Co., Hamilton, Ont., \$35,335.48; Keystone Fisheries, Ltd., The Pas, Man., \$13,880.78; Province of Manitoba, Department of Mines and Natural Resources, \$37,339.53; Marshall-Wells, Ltd., Winnipeg, Man., \$17,282.32; Massey-Harris Co., Ltd., Toronto, Ont., \$32,938.40; John Midgill, Oskelaneo River, Que., \$16,992.37; North American Buildings, Winnipeg, Man., \$39,682.38; North American Lumber Co., Winnipeg, Man., \$12,870.81; Ogilvie Flour Mills, Ltd., Montreal, Que., \$11,970.05; Park Hannesson, Ltd., Winnipeg, Man., \$27,889.77; Paulin Chambers Co., Ltd., Winnipeg, Man., \$16,543.98; Poole Construction Co., Ltd., Edmonton, Alta., \$28,239.76; A. J. Reid & Sons, Shubenacadie, N.S., \$11,061.80; P. F. Robert & Dupuis, Notre Dame du Nord, Que., \$12,091.05; Robin Hood Flour Mills, Ltd., Montreal, Que., \$10,574.82; Russell Bros., Ltd., Owen Sound, Ont., \$19,054.90; Province of Saskatchewan, Department of Natural Resources, \$34,908.20; Searle Grain Co., Ltd., Winnipeg, Man., \$11,323; Swift Canadian Co., Ltd., Toronto, Ont., \$23,218.11; Taylor & Drury, Ltd., White Horse, Y.T., \$25,597.90; Vilas Furniture Co., Ltd., Cowansville, Que., \$23,013.90; Waskesiu Mills Ltd., Prince Albert, Sask., \$14,531.71; Wylie & Compton, Winnipeg, Man., \$30,430.60.

IMMIGRATION BRANCH

Bell Telephone Company of Canada, Montreal, Que., \$13,199.77; Dominion Government, Department of External Affairs, \$13,836.32; Post Office Department, \$12,299.90; Department of Public Printing and Stationery, \$27,009.10; Ford Motor Company of Canada, Limited, Windsor, Ont., \$14,771.82.

1947-48
PUBLIC ACCOUNTS

PART II

M

DEPARTMENT OF MINES AND RESOURCES

APPENDIX

INDIAN TRUST FUNDS

Statement of Receipts and Disbursements for year ended March 31, 1948

CAPITAL ACCOUNT

Balance, April 1, 1947		13,512,358 73
Receipts—		
Land sales, principal	718,710 82	
Timber dues	209,415 16	
Loan repayments	16,416 79	
Miscellaneous	110,705 72	
		<u>1,055,248 49</u>
		14,567,607 22
Disbursements—		
Cash distribution of timber dues, etc.	22,797 76	
Enfranchisements	48,383 18	
Loans	39,412 35	
Construction	9,133 10	
Timber fire protection	3,810 77	
Miscellaneous	83,307 26	
		<u>206,844 42</u>
Balance, March 31, 1948		<u>\$ 14,360,762 80</u>

REVENUE ACCOUNT

Balance, April 1, 1947		4,065,005 84
Receipts—		
Interest from Government	889,602 64	
Rentals, etc.	646,668 39	
Interest on land sales and timber	25,219 53	
Savings deposits	118,104 19	
Loan repayments	3,791 67	
Miscellaneous, including fines, sales of handicraft, proceeds of estates, Govern- ment grant, road grants, fur project	370,444 53	
		<u>2,053,830 95</u>
		6,118,836 79
Disbursements—		
Cash distribution of interest, rents, etc.	578,028 32	
Relief, hospital and medical fees	457,782 99	
Savings withdrawals	97,266 79	
Loans	1,517 64	
Road repairs	85,693 17	
Farm implements and repairs, seed grain, feed and livestock	256,693 57	
Miscellaneous, including expenses re fines, handicraft, proceeds of estates, Government grant, road grants, fur project	441,167 84	
		<u>1,918,150 32</u>
Balance, March 31, 1948		<u>\$ 4,200,686 47</u>

In addition to the cash balance in the Funds, \$327,816.99 is owing on land sale agreements, \$76,087.22 on account of Band loans and \$2,848.15 on timber sales. Current rental leases, if payments are made as they mature, should produce \$1,705,625.52.

The above accounts represent 465 Band accounts, each of which is a separate trust. All administrative expenses are charged to parliamentary appropriations.

1947-48
PUBLIC ACCOUNTS

PART II
N

DEPARTMENT OF NATIONAL DEFENCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL DEFENCE

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DEPARTMENT OF NATIONAL DEFENCE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—		
Ordinary	615,055 01	
Demobilization and Reconversion	195,384,145 92	
		195,999,200 93
Revenues—		
Ordinary	565,368 24	
Special Receipts	40,794,785 44	
		41,360,153 68
Net Charge		\$154,639,047 25

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[3] Loans and Advances—			
(e) To United Kingdom and Other Governments	541,144 91	96,016 79	445,128 12
(f) Miscellaneous	30,559 27	2,459 67	28,099 60
	<u>\$ 571,704 18</u>	<u>\$ 98,476 46</u>	<u>\$ 473,227 72</u>
LIABILITIES			
[10] Floating Debt—			
(d) Outstanding Cheques and Warrants	9,267 12	593 55	9,860 67
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	6,147,585 43	3,964,048 76	10,111,634 19
[12] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	1,364,682 48	13,122,400 83	14,487,083 31
[13] Deferred Credits	323,778 31	63,502 18	260,276 13
[14] Sundry Suspense Accounts	1,586,990 17	483,603 40	1,103,386 77
	<u>\$ 9,432,303 51</u>	<u>\$ 16,539,937 56</u>	<u>\$ 25,972,241 07</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page N-45 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
ARMY, NAVAL AND AIR SERVICES		
Ordinary Revenue—		
A Refunds of Expenditure	19,638 93	293 88
B Miscellaneous	545,701 22	813,311 03
Total Ordinary	565,340 15	813,604 91
Special Receipts—		
C Refunds of Previous Years' War and Demobilization Expenditures	38,136,834 15	21,630,646 63
D Miscellaneous War, Demobilization and Reconversion Revenues	2,612,067 53	2,718,489 48
Total (Army, Naval and Air Services)	41,314,241 83	25,162,741 02
DEFENCE RESEARCH BOARD		
Ordinary Revenue—		
E Miscellaneous	28 09	
Special Receipts—		
F Refunds of Previous Years' War and Demobilization Expenditures	4,033 96	
G Miscellaneous War, Demobilization and Reconversion Revenues	41,849 80	
Total (Defence Research Board)	45,911 85	
Grand Total	\$ 41,360,153 68	\$ 25,162,741 02

Details

ARMY, NAVAL AND AIR SERVICES

Ordinary Revenue—		
A Refunds of Previous Years' Expenditures: Army Services, \$3,937.81; Naval Services, \$15,701.12		19,638 93
B Miscellaneous:		
Army Services—		
Militia Pension Act, 1901, \$269,198.87; sundries, \$2,283.42	271,482 29	
Naval Services—		
Militia Pension Act, 1901, \$150,389.83; sundries, \$4,602.86	154,992 69	
Air Services—		
Militia Pension Act, 1901, \$118,915.28; sundries, \$310.96	119,226 24	
Total Ordinary		545,701 22
Special Receipts—		
C Refunds of Previous Years' War and Demobilization Expenditures:		
Army Services—		
Refunds from the United States Government in connection with advances on: Canpay program, \$25,000,000; purchase of equipment from United States War Reserve stocks, \$800,000.		
Refund in connection with advances made by the Department of National War Services, for War Auxiliary Services to Armed Forces and Merchant Seamen: Canadian Legion War Services, Incorporated, \$87,123.56; Knights of Columbus Army Huts Fund, \$20,351.04; Young Women's Christian Association National War Services Fund, \$10,949.31; Salvation Army Red Shield Fund, \$5,512.85.		
Refunds on contracts resulting from cost audit or renegotiation, \$689,329.69.		
Miscellaneous refunds, \$782,115.24	27,395,381 69	

ARMY, NAVAL AND AIR SERVICES—*Concluded*

Naval Services—

Refunds of overpayments in connection with emergency repair agreements: Atlantic Spring and Machine Company Ltd., \$17,523.84; Canadian Comstock Company, Ltd., \$18,580.83; Lunenburg Foundry Company, Ltd., \$40,000; Pushie's Machine Shop, \$10,000.

Refund from the United States Government in connection with advances on purchase of equipment from United States War Reserve stocks, \$750,000.

Adjustment of 1946-47 overpayment to British Admiralty, \$575,000.

Refunds on contracts resulting from cost audit, \$40,195.82.

Miscellaneous refunds, \$247,279.81 1,698,580 30

Air Services—

Refunds from the United States Government in connection with advances on: Canpay program, \$5,000,000; purchase of equipment from United States War Reserve stocks, \$2,650,000.

Proceeds from sale of material and equipment supplied to: other Departments and other Governments, \$449,041.98; firms and individuals, \$369,308.04.

Refunds on contracts resulting from cost audit or renegotiation, \$417,672.87.

Miscellaneous refunds, \$156,849.27 9,042,872 16

38,136,834 15

D Miscellaneous War, Demobilization and Reconversion Revenues:

Army Services—

Sundry privileges, licences and permits, \$35,912.97; receipts from wireless stations, \$107,737.38; labour charges, \$1,519.72.

Sale of surplus assets of Auxiliary Services organizations, \$1,462,463.46.

Sundry sales, \$9,561.94; miscellaneous, \$84,402.23 1,701,597 70

Naval Services—

Sundry privileges, licences and permits, \$32,077.63; sundry sales, \$3,707.27; H.M.C.S. *Royal Roads* Naval College cadet fees, \$45,770; miscellaneous, \$90,609.36 172,164 26

Air Services—

Sundry privileges, licences and permits, \$87,520.32; sundry sales, \$178,184.84; landing fees, rental of hangar space, etc., \$92,980.63; rental of stores and equipment, \$22,155.49; laundry services, \$29,788.34; hospitalization charges, \$3,139.79; miscellaneous, \$324,536.16 738,305 57

2,612,067 53

Total (Army, Naval and Air Services) \$ 41,314,241 83

Certified correct.

W. G. MILLS,

Deputy Minister.

DEFENCE RESEARCH BOARD

Ordinary Revenue—

E Miscellaneous 28 09

Special Receipts—

F Refunds of Previous Years' War and Demobilization Expenditures 4,033 96

G Miscellaneous War, Demobilization and Reconversion Revenues: Sundry privileges, licences and permits, \$2,521.09; sundry sales, \$39,252.10; miscellaneous, \$76.61 41,849 80

Total (Defence Research Board) \$ 45,911 85

Certified correct.

O. M. SOLANDT,

Chairman, Defence Research Board.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
N-14	Stat.	Minister of National Defence—Salary and Motor Car Allowance.....	12,000 00	12,000 00	11,935 49
NORMAL SERVICES					
N-14	190	Grants to Military Associations and Institutes			
	785	as detailed in the Estimates.....	120,350 00	112,600 00	110,850 00
N-15	191	Miscellaneous Maintenance and Adjustments			
	786	(War of 1914-18).....	28,373 00	26,183 39	21,193 74
N-16	192	Battlefields Memorials.....	53,635 00	43,880 18	45,679 22
PENSIONS AND OTHER BENEFITS					
Civil Pensions—					
N-16	193	Robert Allen.....	192 50	192 50	192 50
N-16	194	Walter Pettipas.....	515 90	515 90	515 90
N-16	195	Florence Walker.....	360 00	360 00	360 00
N-16	196	Arnold Truman Townsend.....	420 00	301 45	420 00
N-16	197	Michael Mountain.....	420 00	420 00	420 00
N-16	198	Mrs. Alice Smuck.....	480 00	480 00	480 00
N-16	199	Mrs. Mary Whittington.....	200 00	200 00	200 00
N-16	606	*Mrs. Eleanor F. Nixon.....	1,287 55	1,287 55	
N-16	Stat.	Annuity to the widow of the late Honourable Norman McLeod Rogers.....	2,500 00	2,500 00	2,499 96
N-16	Stat.	Transfers of Pension Contributions.....	408,883 14	408,883 14	42,785 50
N-17	Stat.	Exchequer Court Awards.....	224 90	224 90	
SUPERANNUATION AND RETIREMENT BENEFITS					
N-17	Stat.	Gratuities to families of deceased employees....	5,026 00	5,026 00	7,440 00
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			8,354 83
		Total Ordinary.....	634,867 99	615,055 01	253,327 14
DEMOBILIZATION AND RECONVERSION					
N-17	551	To provide for the orderly establishment and organization of the Defence Forces of the Army, Navy and Air Services on a peacetime basis and to authorize commitments against future years in the amount of \$29,833,-648.....	226,709,331 00	188,922,567 48	382,993,003 42
N-29	Stat.	Transfer to Army Benevolent Fund of proceeds from sale of "Kitchen By-Products Overseas" and profit from sales of cigarettes.....	323,486 25	323,486 25	
N-42	Stat.	Exchequer Court Awards.....	114,072 67	114,072 67	275,489 44
			227,146,889 92	189,360,126 40	383,268,492 86
N-43	552	Defence Research and Development, subject to allocation by the Treasury Board and to authorize commitments against future years in the amount of \$2,005,000.....	13,031,834 00	6,024,019 52	4,089,868 12
		Total Demobilization and Reconversion.....	240,178,723 92	195,384,145 92	387,358,360 98
		Grand Total.....	\$240,813,591 91	\$195,999,200 93	\$387,611,688 12

* Complete title is shown in the following details.

DEMobilIZATION AND RECONVERSION

Estimates, Allotments and Expenditures—Summary by Services

Sec Page		Estimates	Allotments	Expenditures
VOTE 551 AND SUNDRY STATUTORY AUTHORITIES ARMY, NAVAL AND AIR SERVICES				
GENERAL SERVICES				
N-17	Departmental Administration.....	1,714,160 00	1,714,160 00	1,460,029 48
N-17	Dependents' Allowance Board (including Dependents' Board of Trustees).....	253,000 00	253,000 00	114,214 68
N-18	Inspection Board of Canada.....	1,000,000 00	1,000,000 00	825,072 59
N-18	Imperial War Graves Commission.....	92,920 00	149,570 00	149,568 88
		3,060,080 00	3,116,730 00	2,548,885 63
ARMY SERVICES				
N-18	Canadian Army Active Force.....	62,491,868 00	59,240,401 50	49,862,438 73
N-22	Canadian Army Reserve Force and Canadian Officers Training Corps.....	13,666,511 00	13,109,380 50	9,768,908 04
N-25	Canadian Army Cadet Services.....	1,540,572 00	1,570,847 00	839,677 84
N-25	Northwest Territories and Yukon Radio System.....	1,339,368 00	1,475,368 00	1,250,328 91
N-27	Northwest Highway System.....	5,429,577 00	5,244,677 00	3,692,209 05
N-27	Demobilization.....	17,415,254 00	17,526,976 00	15,249,337 31
N-29	Transfer to Army Benevolent Fund of proceeds from sale of "Kitchen By-Products Overseas" and profit from sale of cigarettes.....	323,486 25	323,486 25	323,486 25
N-42	Government Contribution to Permanent Services Pension Fund.....	80,253 80	3,758,850 00	3,758,850 00
N-42	Exchequer Court Awards.....	102,286,890 05	80,253 80	80,253 80
			102,530,240 05	84,825,489 93
NAVAL SERVICES				
N-29	Naval Services.....	45,343,596 00	45,283,281 00	40,366,086 96
N-32	Royal Canadian Navy (Reserve).....	2,959,488 00	2,166,488 00	1,736,503 49
N-33	Royal Canadian Sea Cadets.....	499,479 00	499,479 00	384,020 43
N-33	Royal Canadian Naval College.....	424,031 00	499,973 00	455,417 86
N-42	Government Contribution to Permanent Services Pension Fund.....	8,393 12	777,373 00	777,373 00
N-42	Exchequer Court Awards.....	49,234,987 12	8,393 12	8,393 12
			49,234,987 12	43,727,794 86
AIR SERVICES				
N-34	Royal Canadian Air Force (Regular).....	51,538,645 00	54,759,477 18	43,558,171 08
N-37	Royal Canadian Air Force (Auxiliary) etc.....	5,430,367 00	3,439,875 56	2,419,039 09
N-39	Royal Canadian Air Cadets.....	761,354 00	450,090 83	389,559 52
N-39	Demobilization Expenses.....	4,754,249 00	1,636,677 89	1,524,307 02
N-40	Aerial Photographic Surveys.....	690,506 00	524,046 73	480,164 36
N-40	Northwest Staging Route.....	6,311,287 00	5,592,831 40	4,946,820 23
N-41	Goose Bay.....	3,053,099 00	3,259,019 48	2,137,267 93
	Reserve.....		286 93	
N-42	Government Contribution to Permanent Services Pension Fund.....	25,425 75	2,777,201 00	2,777,201 00
N-42	Exchequer Court Awards.....	72,564,932 75	25,425 75	25,425 75
			72,464,932 75	58,257,955 98
VOTE 552—DEFENCE RESEARCH AND DEVELOPMENT				
N-43	Defence Research and Development subject to allo- cation by the Treasury Board and to authorize com- mitments against future years in the amount of \$2,005,000.....	13,031,834 00	13,031,834 00	6,024,019 52
	Total.....	\$240,178,723 92	\$240,178,723 92	\$195,384,145 92

GENERAL COMMENTS

Purchases of Materials and Supplies.—With the exception of purchases made under local purchase authority granted to this Department, all purchases of materials and supplies were arranged through the Department of Trade and Commerce. The Minister of the latter Department is authorized to make use of the services of the Canadian Commercial Corporation for this purpose.

Advances—Canpay Program.—During the war, certain supplies were obtained from the Government of the United States of America through the Office of Lend Lease Administration and, on purchases of this nature (known as Canpay requisitions), advance payments were made to the United States Treasury. During the fiscal year, a refund amounting to \$30,000,000 (U.S. Funds) was received from the United States Treasury to apply against advances made by this Department in previous years. Of this amount, \$25,000,000 was applied to advances made from Army Services and \$5,000,000 to advances from Air Services allotments. A statement showing the standing, in Canadian Funds, of these advances follows:

Service	To be accounted for— March 31, 1947	Liquidations and Refunds 1947-48	To be accounted for— March 31, 1948
Army	31,058,010 20	29,649,954 02	1,408,056 18
Naval	1,579,787 59	4,727,493 83	3,147,706 24 Cr.
Air	7,855,463 21	5,206,983 69	2,648,479 52
	<u>\$ 40,493,261 00</u>	<u>\$ 39,584,431 54</u>	<u>\$ 908,829 46</u>

Advances—Purchases of United States Property in Canada.—P.C. 1189, March 29, 1946, authorized a payment of \$12,000,000 (U.S. Funds) to the Government of the United States of America for the purchase of movable and immovable property owned by that Government in Canada and advances totalling \$10,250,000 (U.S. Funds) were made under this authority in the fiscal year 1945-46. Balances outstanding as at March 31, 1947, in Canadian funds, were as follows: Army, \$6,630,000; Naval, \$828,750; Air, \$3,867,500. An accounting for these advances was received during the current fiscal year.

Advances—Purchase of Equipment from the United States War Reserve Stocks.—Under authority of various Orders in Council, advances amounting to \$8,000,000 were made by the Services to the Government of the United States of America in 1945-46 and 1946-47 as payments on account for the purchase of selected items of equipment. Included in the 1947-48 transactions in the tabular statement below are reductions in the advances totalling \$4,200,000, the credits to Special Receipts being apportioned as follows: Army, \$800,000; Naval, \$750,000; Air, \$2,650,000. The standing of these advances and the transactions in the current fiscal year are, in Canadian Funds, as follows:

Service	To be accounted for— March 31, 1947	Liquidations and Refunds 1947-48	To be accounted for— March 31, 1948
Army	2,106,914 84	1,822,849 56	284,065 28
Naval	1,105,000 00	1,053,025 20	51,974 80
Air	5,525,000 00	4,303,639 15	1,221,360 85
	<u>\$ 8,736,914 84</u>	<u>\$ 7,179,513 91</u>	<u>\$ 1,557,400 93</u>

Advances—United Kingdom Government—British Admiralty.—During the fiscal year, an advance amounting to \$5,395,000 was made to the British Admiralty under authority of Treasury Board Minute, T.350281B., March 25, 1948, in respect of accrued liabilities for stores and equipment supplied and services rendered the Royal Canadian Navy as follows: fuel for ships and aircraft, \$25,000; acquisition and construction of ships and aircraft, \$2,135,000; naval and aircraft stores, \$1,185,000; armament stores, \$200,000; ammunition and bombs, \$500,000; signal and wireless stores, \$400,000; fees for special courses, \$900,000; sundries, \$50,000. Detailed invoices have been received amounting to \$3,647,464.84, leaving a balance outstanding at the close of the fiscal year of \$1,747,535.16.

Education of Children.—Schools are maintained by the Department, at various establishments where suitable educational facilities are not otherwise available. Facilities at these schools are available without charge to children of service personnel living in public quarters. Charges are fixed by the Minister in respect of children of civilian employees and service personnel not residing in public quarters. Children of civilians not employed by the Department are permitted to attend on a fee basis when other school facilities are not readily accessible. The local educational authorities co-operate in the establishment of these schools and contribute towards the cost of operation.

Military Colleges and Schools—Joint Operation.—P.C. 95/3465, August 27, 1947, authorized the re-organization of H.M.C.S. *Royal Roads* in British Columbia as a Naval establishment for joint Royal Canadian Navy-Royal Canadian Air Force training.

The National Defence College at Kingston, Ont., is a Joint Service establishment with the Commandant and instructional staff provided by the three Services. The Army Service is responsible for the administration.

A Joint Air School was established during the year at Rivers, Man., for the joint training of the three Services in all aspects of the employment of air forces in tactical support of land operations. The major portion of the organization of this school will be provided initially by the Army and Air Forces. Naval instructors will be attached and squadrons of the Naval Air Division are also expected to train there.

Inter-Departmental Financial Arrangements—Hospitalization and Medical Attention for the Defence Forces in Canada.—The arrangement now in effect is that if these services are afforded through the facilities of the Department of Veterans Affairs, the costs are absorbed by that Department in an appropriation obtained for the purpose; otherwise the accounts are submitted to, and paid by, the Department of National Defence in the usual manner.

Auxiliary Services—Accountable Grants to National Organizations for War Charities Activities.—The following statement reflects the final settlement in respect of accountable grants outstanding as at March 31, 1947.

	Balances of grants as at Mar. 31, 1947	Approved net expenditures	Refunds
Canadian Legion War Services Incorporated	1,212,917 79	1,117,492 75	95,425 04
Knights of Columbus Army Huts Fund	361,628 86	342,619 67	19,009 19
Canadian Y.M.C.A. National War Services Fund	487,681 81	487,191 89*	489 92
Y.W.C.A. National War Services Fund	131,236 79	120,287 48	10,949 31
Salvation Army Red Shield Fund	3,013,751 61	3,008,238 76*	5,512 85
	<u>\$5,207,216 86</u>	<u>\$5,075,830 55</u>	<u>\$ 131,386 31</u>

*An additional amount of \$527,220.16 was debited to accountable grants and credited to approved net expenditures. This amount covered authorized transfers during 1945 and 1946 from canteen profits overseas and sales of surplus war assets. The accounting treatment was to obviate the necessity of transferring dollars from Canada.

Damage Claims.—P.C. 43/1880, May 14, 1947, prescribes the procedure to be followed subsequent to March 31, 1947, in connection with payment of claims against the Crown arising out of the death or injury to persons or damage to property alleged to result from the negligence of any officer or servant of the Crown while acting within the scope of his duties or employment. Payments of \$5,000 or over are listed below.

Name	Address	Amount of payment	Treasury Board Authority for payment
ARMY SERVICES			
Douthwaite, Joseph	Collingwood, Ont.	\$ 12,477 55	T. 327923B., Apr. 17, 1947
Grimstead, Ethel J.	Mission, B.C.	16,042 09	T. 347638B., Feb. 13, 1947
NAVAL SERVICES			
Clark, Zeta	Halifax, N.S.	25,000 00	T. 331036B., May 22, 1947
Gardner, J. A. & Co., Ltd.	Glasgow, Scotland	6,348 00	T. 334981B., July 23, 1947 T. 345532B., Jan. 9, 1948
George, David Thomas	Little Haven, Haverfordwest, England	23,659 02	T. 327996B., Apr. 17, 1947
AIR SERVICES			
Howe, Otto K.	Flin Flon, Man.	16,945 60	T. 346867B., Feb. 6, 1948
Pitre, Marie-Claire	Montreal, Que.	27,000 00	T. 342713B., Nov. 27, 1947

PAY AND ALLOWANCES—ARMY, NAVY AND AIR

The rates of pay, subsistence allowance, quarters allowance, and separated family's allowance detailed in the Public Accounts 1946-47 for members of personnel of the three services comprising the post-war Permanent Force were continued in effect until September 30, 1947. P.C. 98/44, January 9, 1948, with effect from October 1, 1947, authorized increases in these rates, as detailed hereunder, for all ranks of the Force. No major changes were made during the current fiscal year in the rates of other types of allowances as detailed in the pertinent section of Public Accounts, 1946-47, except in the case of special allowances payable to members of personnel serving within certain northern geographical limits and those serving outside of Canada, details of which follow.

Officers and other ranks of Reserve Forces, which consist of the Canadian Army Reserve Force, the Canadian Army Supplementary Reserve Force, the Canadian Officers Training Corps, the Royal Canadian Navy (Reserve) Force, the Royal Canadian Air Force (Auxiliary) and the Royal Canadian Air Force (Reserve), receive the same basic rates of pay as those of the Permanent Force for the number of days training authorized and actually performed.

The Chief of Staff of each of the three services is paid a consolidated rate of \$12,000 per annum under authority of P.C. 12/2626, July 19, 1947, with effect from April 1, 1947.

Unless otherwise stated, the rates of pay and allowances quoted are monthly rates.

Pay—Officers.

Army	Navy	Air	Basic rate	After 3 yrs. in rank	After 6 yrs. in rank
Lieutenant General	Vice Admiral	Air Marshal	\$ 747 00		
Major General	Rear Admiral	Air Vice Marshal	660 00		
Brigadier	Commodore	Air Commodore	578 00		
Colonel	Captain	Group Captain	434 00	\$ 469 00	\$ 504 00
Lieutenant Colonel	Commander	Wing Commander	313 00	338 00	363 00
Major	Lieutenant Commander	Squadron Leader	268 00	283 00	298 00
Captain	Lieutenant	Flight Lieutenant	203 00	218 00	233 00
Lieutenant	Sub-Lieutenant	Flying Officer	171 00	186 00	201 00
2nd Lieutenant	Acting Sub-Lieutenant	Pilot Officer	143 00		
Commissioned from	Commissioned from	Commissioned from			
Warrant Rank	Warrant Rank	Warrant Rank	193 00	208 00	223 00
	Warrant Officer		188 00	203 00	218 00
	Midshipman		82 00		

Pay—Other Ranks.

Rank or Classification	Standard Group	Group 1	Group 2	Group 3	Group 4
Army Warrant Officer Class I					
Navy Chief Petty Officer (A) Technician					
Air Warrant Officer Class I					
Basic rate	\$ 136 00	\$ 140 00	\$ 148 00	\$ 156 00	\$ 164 00
After 3 years in rank	141 00	145 00	153 00	161 00	169 00
After 6 years in rank	146 00	150 00	158 00	166 00	174 00
Army Warrant Officer Class II					
Navy Chief Petty Officer (B) Artisan					
Air Warrant Officer Class II					
Basic rate	121 00	125 00	133 00	141 00	149 00
After 3 years in rank	126 00	130 00	138 00	146 00	154 00
After 6 years in rank	131 00	135 00	143 00	151 00	159 00
Army Squadron, Battery or Company Quarter- master Sergeant and Staff Sergeant					
Navy Chief Petty Officer (C)					
Air Flight Sergeant					
Basic rate	106 00	110 00	118 00	126 00	134 00
After 3 years in rank	111 00	115 00	123 00	131 00	139 00
After 6 years in rank	116 00	120 00	128 00	136 00	144 00
Army Sergeant					
Navy Petty Officer					
Air Sergeant					
Basic rate	91 00	95 00	103 00	111 00	119 00
After 3 years in rank	96 00	100 00	108 00	116 00	124 00
After 6 years in rank	101 00	105 00	113 00	121 00	129 00
Army Bombardier and Corporal					
Navy Leading Rating					
Air Corporal					
Basic rate	78 00	82 00	90 00	98 00	106 00
After 3 years in rank	81 00	85 00	93 00	101 00	109 00
After 6 years in rank	84 00	88 00	96 00	104 00	112 00
Army Trooper, Gunner, Sapper, Signaller, Driver, Private, Guardsman, Fusilier, Rifle- man, Craftsman (1st Class)					
Navy Able Rating					
Air Leading Aircraftsman					
Basic rate	69 00	73 00	81 00	89 00	97 00
After 3 years in rank	72 00	76 00	84 00	92 00	100 00
After 6 years in rank	75 00	79 00	87 00	95 00	103 00

Rank or Classification	Standard Group	Group 1	Group 2	Group 3	Group 4
Army Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifle- man, Craftsman (Trained)					
Navy Ordinary Rating (After 6 months' service and basic training)					
Air Aircraftsman 1st Class					
Basic rate	62 00	66 00	74 00	82 00	90 00
Army Trooper, Gunner, Sapper, Signalman, Driver, Private, Guardsman, Fusilier, Rifle- man, Craftsman (On entry)					
Navy Ordinary Rating (On entry)					
Air Aircraftsman 2nd Class					
Basic rate	58 00				

In connection with the above Group headings, enlistments are, generally speaking, to the Standard Group but, where the candidate possesses special trade qualifications, he may be enlisted in one of the higher groups. The requirement for eligibility to draw pay in any group above Standard is for the individual to pass a trade test set by the Service. Such tests are carried out periodically.

Separated Family's Allowance.

Army	Navy	Air	
Lieutenant General	Vice Admiral	Air Marshal	\$ 87 00
Major General	Rear Admiral	Air Vice Marshal	85 00
Brigadier	Commodore	Air Commodore	83 00
Colonel	Captain	Group Captain	79 00
Lieutenant Colonel	Commander	Wing Commander	73 00
Major	Lieutenant Commander	Squadron Leader	68 00
Captain and Lieutenant	Lieutenant and Sub-Lieutenant	Flight Lieutenant and Flying Officer	58 00
Officer commissioned from Warrant Rank	Commissioned Officer from War- rant Rank and Warrant Officer	Officer commissioned from War- rant Rank	58 00
2nd Lieutenant	Acting Sub-Lieutenant	Pilot Officer	40 00
Warrant Officer, Class I	Chief Petty Officer (Technician) ..	Warrant Officer Class I	55 00
Warrant Officer Class II and Non- commissioned Officers above rank of Sergeant	Chief Petty Officer (Artisan) and Chief Petty Officer	Warrant Officer Class II and Flight Sergeant	50 00
Sergeant	Petty Officer	Sergeant	45 00
Ranks below Sergeant	Ratings	Ranks below Sergeant	39 00

Quarters Allowance.

Army	Navy	Air	
Lieutenant General	Vice Admiral	Air Marshal	\$ 72 00
Major General	Rear Admiral	Air Vice Marshal	70 00
Brigadier	Commodore	Air Commodore	68 00
Colonel	Captain	Group Captain	64 00
Lieutenant Colonel	Commander	Wing Commander	58 00
Major	Lieutenant Commander	Squadron Leader	53 00
Captain and Lieutenant	Lieutenant and Sub-Lieutenant ..	Flight Lieutenant and Flying Officer	43 00
Officer commissioned from Warrant Rank	Commissioned Officer from War- rant Rank and Warrant Officer ..	Officer commissioned from War- rant Rank	43 00
2nd Lieutenant	Acting Sub-Lieutenant	Pilot Officer	25 00
Warrant Officer, Class I	Chief Petty Officer (Technician) ..	Warrant Officer Class I	40 00
Warrant Officer Class II and Non- commissioned Officers above rank of Sergeant	Chief Petty Officer (Artisan) and Chief Petty Officer	Warrant Officer Class II and Flight Sergeant	35 00
Sergeant	Petty Officer	Sergeant	30 00
Ranks below Sergeant	Ratings	Ranks below Sergeant	24 00

Subsistence Allowance (in lieu of Rations and Quarters).

<u>Army</u>	<u>Navy</u>	<u>Air</u>	
Lieutenant General	Vice Admiral	Air Marshal	\$ 102 00
Major General	Rear Admiral	Air Vice Marshal	100 00
Brigadier	Commodore	Air Commodore	98 00
Colonel	Captain	Group Captain	94 00
Lieutenant Colonel	Commander	Wing Commander	88 00
Major	Lieutenant Commander	Squadron Leader	83 00
Captain and Lieutenant	Lieutenant and Sub-Lieutenant ..	Flight Lieutenant and Flying Officer	73 00
Officer commissioned from Warrant Rank	Commissioned Officer from War-rant Rank and Warrant Officer ..	Officer commissioned from War-rant Rank	73 00
2nd Lieutenant	Acting Sub-Lieut., Midshipman ..	Pilot Officer	55 00
Warrant Officer, Class I	Chief Petty Officer (Technician) ..	Warrant Officer Class I	70 00
Warrant Officer Class II and Non-commissioned Officers above rank of Sergeant	Chief Petty Officer (Artisan) and Chief Petty Officer	Flight Sergeant	65 00
Sergeant	Petty Officer	Sergeant	60 00
Ranks below Sergeant	Ratings	Ranks below Sergeant	54 00

Supplementary Allowances—Duty Outside of Canada.—Members of personnel of the three services posted for duty to the United States of America or to the United Kingdom of Great Britain and Northern Ireland who were not provided with rations and quarters either from Canadian sources or those of the countries to which they were posted, continued to receive supplementary allowances at the rates and under the conditions stated in Public Accounts, 1946-47, until May 31, 1947.

With effect from June 1, 1947, increased monthly rates, as detailed hereunder, were authorized by P.C. 159/2833, July 16, 1947.

	In the United Kingdom and Northern Ireland			
	In London		Outside London	
	Married	Single	Married	Single
Army Brigadier				
Navy Commodore				
Air Air Commodore (or above)	\$ 353 00	\$ 236 00	\$ 230 00	\$ 154 00
Army Colonel				
Navy Captain				
Air Group Captain	321 00	215 00	211 00	141 00
Army Lieutenant Colonel				
Navy Commander				
Air Wing Commander	254 00	170 00	170 00	114 00
Army Major				
Navy Lieutenant Commander				
Air Squadron Leader	218 00	146 00	147 00	98 00
Army Captain				
Navy Lieutenant				
Air Flight Lieutenant	180 00	121 00	123 00	82 00
Army Lieutenant				
Navy Sub-Lieutenant				
Air Flying Officer	166 00	111 00	115 00	77 00
Army Warrant Officer Class I				
Navy Chief Petty Officer				
Air Warrant Officer Class I	151 00	101 00	106 00	71 00
Army Warrant Officer Class II				
Navy Chief Petty Officer (B)				
Air Warrant Officer Class II	139 00	93 00	97 00	65 00
Army Staff Sergeant and ranks below				
Navy Chief Petty Officer (C)				
Air Flight Sergeant and ranks below	109 00	73 00	77 00	52 00

		In the United States of America					
		In Washington and Los Angeles		In New York and Chicago		Other Cities	
		Married	Single	Married	Single	Married	Single
Army Brigadier							
Navy Commodore							
Air Air Commodore (or above)....		\$ 332 00	\$ 222 00	\$ 366 00	\$ 245 00	\$ 230 00	\$ 154 00
Army Colonel							
Navy Captain							
Air Group Captain		302 00	202 00	333 00	223 00	211 00	141 00
Army Lieutenant Colonel							
Navy Commander							
Air Wing Commander		240 00	161 00	263 00	176 00	170 00	114 00
Army Major							
Navy Lieutenant Commander							
Air Squadron Leader		206 00	138 00	226 00	151 00	147 00	98 00
Army Captain							
Navy Lieutenant							
Air Flight Lieutenant		170 00	114 00	186 00	125 00	123 00	82 00
Army Lieutenant							
Navy Sub-Lieutenant							
Air Flying Officer		158 00	106 00	172 00	115 00	115 00	77 00
Army Warrant Officer Class I							
Navy Chief Petty Officer							
Air Warrant Officer Class I		144 00	96 00	156 00	105 00	106 00	71 00
Army Warrant Officer Class II							
Navy Chief Petty Officer (B)							
Air Warrant Officer Class II		132 00	88 00	143 00	96 00	97 00	65 00
Army Staff Sergeant and ranks below							
Navy Chief Petty Officer (C)							
Air Flight Sergeant and ranks below		104 00	70 00	113 00	76 00	77 00	52 00

Supplementary Special Northern Allowances.—Members of personnel of the services who are posted for duty at establishments, stations, units and detachments, or on board one of His Majesty's Ships located within the Northern geographical limits designated in P.C. 55/4747, November 20, 1947, may be reimbursed, on the authorization of the Minister of National Defence, for expenses properly incurred for the purpose of, or incidental to, the performance of this duty, but no reimbursement shall be in excess of the allowances detailed hereunder.

	Dependent(s) not residing in area	Accompanied by Dependent(s)
Living Allowance	\$31 67	\$49 17
Additional Allowances		
If married quarters are not provided	30 00	37 50
If rations are not provided	38 33	38 33
If neither married quarters nor rations are provided	68 33	75 83

Special Allowances payable to Naval, Military or Air Attachés posted for duty at Canadian Embassies and Legations and to Officers of the Canadian Joint Liaison Offices at Washington, D.C. and London, England.—Officers of the Services detailed for duty in the appointments of Attachés at the various Canadian Embassies and Legations receive special allowances in addition to their pay and allowances of rank on the same basis as those received by officials of equivalent diplomatic rank of the Department of External Affairs. The annual rates in effect as at March 31, 1948, are detailed hereunder.

Appointment and Place	Pay and Allowances of rank as shown	Living and Representation Allowance	Rental Allowance
Military Attaché, The Hague, Netherlands.....	Colonel	\$ 5,197 56	\$ 900 00
Military Attaché, Paris, France.....	Colonel	2,933 33	1,066 67
Military Attaché, Ankara, Turkey.....	Colonel	6,025 59	2,325 60
Military Attaché, Athens, Greece.....	Colonel	2,200 00	1,500 00
*Military Attaché, Nanking, China.....	Colonel		
Military Attaché, Washington, U.S.A.....	Colonel	3,180 00	810 00
Naval Attaché, Washington, U.S.A.....	Commodore	4,740 00	1,050 00
Air Force Attaché, Washington, U.S.A.....	Group Captain	4,740 00	2,417 50
Air Force Attaché, Stockholm, Sweden.....	Group Captain	5,220 00	2,120 16
Air Force Attaché, Prague, Czechoslovakia.....	Group Captain	5,796 00	900 00
Air Force Attaché, Paris, France.....	Group Captain	2,933 33	1,066 67
Senior Liaison Officers, Canadian Joint Staff, Washington, U.S.A.—			
Army	Brigadier	4,740 00	1,050 00
Navy	Commodore	4,740 00	1,050 00
Air	Air Commodore	4,740 00	1,050 00
Senior Liaison Officers, Canadian Joint Staff, London, England—			
Army	Brigadier	4,896 00	1,050 00
Navy	Commodore	3,276 00	810 00
Air	Air Vice Marshal	4,896 00	1,050 00
Joint Liaison Staff Secretary, Canadian Joint Staff, London, England—			
Army	Lieutenant Colonel	3,768 00	780 00

*Board, lodging and representation expenses, equivalent to those provided a First Secretary of the Department of External Affairs, are paid to this official in lieu of allowances.

In addition, certain officers are reimbursed for club fees, etc., not exceeding \$100 per annum and are paid an allowance not exceeding \$200 per annum for tuition, books, etc., for each child between the ages of 5 and 21 years.

Salary of Minister, Hon. Brooke Claxton, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$ 2,000 00

The travelling expenses of the Hon. Brooke Claxton for the fiscal year 1946-47 (Public Accounts, Part II, Page N-23) amounting to \$2,501.35 included advances totalling \$2,500. Of these advances, expenditures as Minister of National Health and Welfare and Minister of National Defence in 1946-47 were \$178.20 and \$853.39 respectively, while travel in 1947-48 amounted to \$647.40. The balance of \$821.01 was refunded.

NORMAL SERVICES

Vote 190 (and Vote 785, Further Supplementary Estimates) Grants to Military Associations and Institutes, as detailed in the Estimates

	Estimates	Allotments	Expenditures
A Rifle Associations—			
Dominion of Canada	40,000 00	40,000 00	40,000 00
Ontario	6,900 00	6,900 00	3,400 00
Quebec	2,250 00	2,250 00	2,250 00
Nova Scotia	1,600 00	1,600 00	1,600 00
New Brunswick	1,250 00	1,250 00	1,250 00
Prince Edward Island	800 00	800 00	800 00
Manitoba	1,500 00	1,500 00	1,500 00
British Columbia	1,500 00	1,500 00	1,500 00
Alberta	1,100 00	1,100 00	1,100 00
Saskatchewan	1,100 00	1,100 00	1,100 00
National Defence Headquarters	100 00	100 00	100 00
University and Local	2,000 00	2,000 00	

	Estimates	Allotments	Expenditures
B Military Service Associations—			
Canadian Armoured Corps Association	4,300 00	4,300 00	4,300 00
Canadian Artillery Association	9,600 00	9,600 00	9,600 00
Military Engineers Association of Canada	3,350 00	3,350 00	3,350 00
Canadian Signals Association	3,350 00	3,350 00	3,350 00
Canadian Infantry Association	11,050 00	11,050 00	11,050 00
Royal Canadian Army Service Corps Association	3,850 00	3,850 00	3,850 00
Defence Medical Association of Canada	2,900 00	2,900 00	2,900 00
Royal Canadian Ordnance Corps Association	1,500 00	1,500 00	1,500 00
Royal Canadian Electrical and Mechanical Engineers	3,350 00	3,350 00	3,350 00
Royal Canadian Army Pay Corps Association	3,000 00	3,000 00	3,000 00
Canadian Army Dental Corps Association	2,000 00	2,000 00	2,000 00
Canadian Intelligence Corps Association	2,000 00	2,000 00	2,000 00
United Services Quarterly (formerly Canadian Defence Quarterly)	1,750 00	1,750 00	
B Military and United Services Institutes—			
Canadian Officers' Club and Institute, Toronto	2,000 00	2,000 00	2,000 00
Navy, Army and Air Force Officers' Club of Prince Edward Island	200 00	200 00	200 00
United Services Institute of Manitoba	500 00	500 00	500 00
The Alberta Military Institute	500 00	500 00	500 00
United Services Institute of Vancouver	500 00	500 00	500 00
United Services Institute of Regina	500 00	500 00	500 00
Royal Military College Club of Canada	200 00	200 00	200 00
Military Institute of Saskatoon	300 00	300 00	300 00
United Services Institute of Nova Scotia	500 00	500 00	500 00
United Services Institute of Vancouver Island	300 00	300 00	300 00
United Services Institute of Ottawa	500 00	500 00	
Quebec Military Institute	500 00	500 00	500 00
Moose Jaw Military Institute	300 00	300 00	300 00
United Services Institute of New Brunswick	250 00	250 00	250 00
Military Institute, Military District No. 1	300 00	300 00	300 00
The Edmonton Military Institute	200 00	200 00	200 00
Kingston Military Institute	200 00	200 00	200 00
Montreal United Services Institute	500 00	500 00	500 00
	<u>\$ 120,350 00</u>	<u>\$ 120,350 00</u>	<u>\$ 112,600 00</u>

A These grants are for the purpose of encouraging and promoting interest in rifle shooting, including assistance to the Dominion of Canada Rifle Association in defraying expenses of annual competitions.

B Grants are to assist the Associations and Institutes, which have to do with the various arms of the Services.

Vote 191 (and Vote 786, Further Supplementary Estimates) Miscellaneous Maintenance and Adjus- ments (War of 1914-18)

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	12,088 00	12,088 00	11,643 03
Purchase and Erection of Headstones in Canada	10,000 00	10,000 00	8,707 67
Sundries—War medals and decorations; Museum materials and supplies; Grant of \$200 to McGill University	6,285 00	6,285 00	5,832 69
	<u>\$ 28,373 00</u>	<u>\$ 28,373 00</u>	<u>\$ 26,183 39</u>

This vote was provided for certain expenses arising from World War 1, including: purchase and erection of headstones on graves in Canada of members of His Majesty's Forces; care and maintenance of war trophies and other military exhibits at the Canadian War Museum, Dominion Archives; grant of \$200 per annum, for care and maintenance of Medical War Museum at McGill University; and replacement of war medals and decorations.

As at March 31, 1948, there were 5 temporary salaried employees being paid from this vote.

Vote 192 Battlefields Memorials

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	13,135 00	13,412 00	12,241 20
Operating Expenses of Properties	24,000 00	24,000 00	19,616 94
Repairs and Upkeep of Buildings and Works	12,500 00	12,500 00	8,914 49
Sundries	4,000 00	3,723 00	3,107 55
	<u>\$ 53,635 00</u>	<u>\$ 53,635 00</u>	<u>\$ 43,880 18</u>

This vote was provided for expenses in connection with the Canadian Battlefields Memorials in France and Belgium.

As at March 31, 1948, there were 3 temporary salaried employees being paid from this vote.

PENSIONS AND OTHER BENEFITS**Votes 193 to 199 (and Vote 606, Further Supplementary Estimates) Civil Pensions**

	Estimates	Expenditures
193 Robert Allen	192 50	192 50
194 Walter Pettipas	515 90	515 90
195 Florence Walker	360 00	360 00
196 Arnold Truman Townsend	420 00	301 45
197 Michael Mountain	420 00	420 00
198 Mrs. Alice Smuek	480 00	480 00
199 Mrs. Mary Whittington	200 00	200 00
606 To authorize the Governor in Council to grant a pension, effective April 1, 1947, to the widow and children of the late Paymaster Commander Francis R. W. Nixon, in accordance with the terms of the Militia Pension Act, including for purposes of such pension his service in the R.C.N. under the age of eighteen years and notwithstanding the payment of a gratuity to the widow under the said Act.	1,287 55	1,287 55
	<u>\$ 3,875 95</u>	<u>\$ 3,757 40</u>

These pensions are provided as compensation to former civilian employees of the Department who sustained injuries in the performance of their duties which resulted in permanent disability; also to families of former civilian employees and permanent service personnel who were killed in the discharge of their duties.

Annuity to the widow of the late Honourable Norman McLeod Rogers, c. 47, 1940. \$ 2,500 00

Transfers of Pension Contributions, an Act to amend the Militia Pension Act 1901, c. 59, 1946 \$ 408,883 14

An Act to amend the Militia Pension Act, c. 59, 1946, provides for pensions for members of the Permanent Services and for their dependents. Contributions to the previous plan which was known as Militia Pension Act, 1901, were made in the form of pay deductions and credited to Ordinary Revenue, and, as the amendment provides for the voluntary transfer of a contributor from the old to the new pension plan with full credit for his previous contributions, the above expenditure represents transfers of such contributions to the Permanent Services Pension Account—(see Insurance, Pension and Guaranty Accounts further on in this section). A distribution by services follows: Army, \$83,324.82, Naval, \$233,564.11, Air, \$91,994.21.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. \$ 224 90

The above expenditure represented an award of costs in connection with an accident involving a Department of National Defence vehicle at Kingston, Ont.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S. \$ 5,026 00

DEMOBILIZATION AND RECONVERSION
GENERAL SERVICES

Allotments: Departmental Administration

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	1,249,790 00	1,227,790 00	1,103,429 04
Pay and Allowances	214,933 00	236,933 00	228,224 93
Travel and Transportation	94,487 00	94,487 00	40,467 52
Freight and Express	5,000 00	5,000 00	164 21
Printing and Stationery	75,000 00	75,000 00	47,821 64
Communication Services	42,000 00	42,000 00	29,985 16
Sundries	32,950 00	32,950 00	9,936 98
	<u>\$1,714,160 00</u>	<u>\$1,714,160 00</u>	<u>\$1,460,029 48</u>

These allotments were provided for the payment of the salaries, wages, service pay and allowances, travelling expenses and sundry administrative expenses of the Minister's staff and the following offices: Deputy Minister, Director of Civilian Personnel, Central Registry, Judge Advocate General, Contracts, Printing and Stationery, Stores Audit, Estates and Public Relations.

As at March 31, 1948, there were 324 salaried employees being paid from these allotments, of whom 87 were permanent and 237 temporary.

Travelling expenses paid to H. Lapointe, Parliamentary Assistant to the Minister of the Department of National Defence, amounted to \$651.51.

Allotments: Dependents' Allowance Board (including Dependents' Board of Trustees)

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	143,200 00	143,200 00	86,799 06
Travel and Transportation	1,500 00	1,500 00	19 05
Investigations and Verifications	17,400 00	17,400 00	2,599 59
Supplementary Grants to Dependents of Service Personnel	83,600 00	83,600 00	24,443 68
Printing and Stationery	2,500 00	2,500 00	55 36
Communication Services	3,000 00	3,000 00	154 54
Sundries	1,800 00	1,800 00	143 40
	<u>\$ 253,000 00</u>	<u>\$ 253,000 00</u>	<u>\$ 114,214 68</u>

These allotments were provided for the expenses of the Dependents' Allowance Board which administers the Financial Regulations and Instructions governing the payment of dependents' allowances and for the payment of supplementary grants and assistance, where necessary, to qualified dependents as approved by the Board.

At at March 31, 1948, there were 37 temporary salaried employees being paid from these allotments.

Allotments: Inspection Board of Canada

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	723,000 00	723,000 00	685,239 87
Pay and Allowances	65,000 00	65,000 00	33,752 78
Travel and Transportation	60,000 00	60,000 00	34,002 13
Freight and Express	7,000 00	7,000 00	3,699 04
Operating Expenses of Properties	20,000 00	26,000 00	23,753 65
Maintenance and Repairs of Properties	10,000 00	10,000 00	5,866 86
Mechanical Transport including Spare Parts	15,000 00	15,000 00	2,463 90
Operating Costs of Mechanical and Water Transport	10,000 00	10,000 00	5,842 14
Stores and Equipment	40,000 00	40,000 00	10,599 62
Printing and Stationery	8,000 00	8,000 00	3,793 64
Communication Services	10,000 00	10,000 00	8,541 65
Sundries	32,000 00	6,000 00	601 93
Outstanding Liabilities as at March 31, 1947		20,000 00	6,915 38
	<u>\$1,000,000 00</u>	<u>\$1,000,000 00</u>	<u>\$ 825,072 59</u>

These allotments were provided for all costs of operation of the Inspection Board of Canada. This Board is responsible for inspecting and certifying munitions and supplies on behalf of the Department of National Defence.

As at March 31, 1948, there were 357 salaried employees being paid from these allotments, of whom 7 were permanent and 350 temporary.

Allotments: Imperial War Graves Commission

	Estimates	Allotments	Expenditures
Canada's Contribution	\$ 92,920 00	\$ 149,570 00	\$ 149,568 88

The above expenditure represents Canada's share of the cost for the fiscal year of maintaining war graves of those who fell in World War 2. Payment was made to the Imperial War Graves Commission.

ARMY SERVICES**Allotments: Canadian Army Active Force**

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	2,832,940 00	6,409,984 00	6,167,542 38
A Pay and Allowances	32,884,105 00	25,796,605 00	25,098,255 97
B Travel and Transportation	3,054,983 00	1,843,075 00	1,349,452 06
Freight and Express	1,875,200 00	1,479,200 00	1,150,282 96
Rentals of Properties	299,052 00	299,052 00	217,856 50
C Operating Expenses of Properties	3,081,475 00	3,396,475 00	3,033,729 89
D Acquisition, Construction and Purchase of Properties	4,380,251 00		

Nova Scotia

Debert—Water supply system for fire fighting in magazine area (R.C.O.C.)	21,778 20	623 30
Halifax—R. A. Park, landscaping and paving... ..	7,265 45	2,711 63
Willow Park—Brick stack for central heating (R.C.O.C.)	11,072 00	

New Brunswick

Coldbrook—Paige wire fence (R.C.O.C.)	5,610 00	4,196 94
Fredericton—Construction of receiving station.. ..	12,893 00	
McGivney—		
Married quarters	60,000 00	33,940 82
Fire-fighting hydrant system (R.C.O.C.)	75,000 00	2,931 00
	135,000 00	36,871 82

<i>Quebec</i>	Estimates	Allotments	Expenditures
Bouchard—Prefabricated married quarters		100,000 00	
Bouchard—Marleau—Buildings and improvements (R.C.O.C.)		69,000 00	21,752 71
Longue Pointe—			
Non-technical workshop (R.C.O.C.)		5,000 00	
Paving		45,000 00	44,758 25
Armament cleaning project, 202 Base Workshop (R.C.E.M.E.)		9,000 00	2,536 76
		59,000 00	47,295 01
Longueuil—Emergency married quarters		8,000 00	7,513 71
Montreal—			
Construction of transmitter building (R.C.C.S.)		8,877 94	
Structural repairs and alterations (R.C.E.M.E.)		12,500 00	8,678 29
3530 Atwater Avenue, Construct retaining wall		6,500 00	4,750 00
		27,877 94	13,428 29
Quebec—			
Construction of receiver building (R.C.C.S.)		7,000 00	
Construction of transmitter building (R.C.C.S.)		8,500 00	
Restoration of Citadel Building for accommodation		100,000 00	45,088 62
		115,500 00	45,088 62
Valcartier—			
Water supply system		5,915 52	1,381 13
Clearing training sites		5,000 00	
Magazine area No. 3		5,857 49	5,803 78
		16,773 01	7,184 91
Westmount—			
Brick veneer headquarters		13,500 00	
Landscaping headquarters		20,000 00	5,853 91
Electrical fixtures for headquarters		13,500 00	12,951 13
		47,000 00	18,805 04
<i>Ontario</i>			
Barrie/field—			
Hospital heating plant		7,000 00	1,750 09
Telecom and electrical school		25,503 12	
Prefabricated married quarters		7,000 00	
		39,503 12	1,750 09
Brockville—Emergency married quarters		18,000 00	12,564 25
Camp Borden—			
Married quarters		701,200 00	544,379 69
Remodel pumping plant		20,000 00	
Landscaping		25,764 75	2,915 30
Administration building		60,000 00	42,300 58
Emergency married quarters		30,000 00	29,513 33
		836,964 75	619,108 90
Hagersville—Replace wood water pipe with 6 inch cast iron (No. 1 Vehicle Company R.C.O.C.)		75,000 00	56,854 26
Kingston—			
Accommodation for Canadian Staff College..		23,600 00	23,506 91
Army Headquarters Building—Improvements to heating system		8,400 00	434 58
Headquarters Eastern Ontario Area—Provision of married quarters		9,988 00	9,988 00
		41,988 00	33,929 49
London—			
Wolseley Barracks, other ranks accommodation		28,643 00	26,955 90
Conversion married quarters		29,862 80	29,806 34
Convert sick bay		5,944 44	5,926 75
		64,450 24	62,688 99

	Estimates	Allotments	Expenditures
D Acquisition, Construction and Purchase of Properties— <i>Concluded</i>			
<i>Ontario—Concluded</i>			
London and Hagersville—			
Ventilation and exhaust system in 2nd Echelon Mechanical Transport Sections (R.C.E.M.E. Workshops)		10,000 00	9,916 18
Oakville—Construction of roads and sewers		9,676 00	6,518 50
Ottawa—			
Extension to transmitter building (R.C.C.S.)		25,000 00	12,483 01
Accommodation for workshop (R.C.E.M.E.)		10,547 54	9,948 17
Uplands, accommodation medical stores		9,015 35	6,096 99
Ordnance Depot, Plouffe Park Medical and dental stores		19,200 00	18,772 54
Prepare accommodation Headquarters Transport Company (R.C.A.S.C.)		20,000 00	15,811 97
		83,762 89	63,112 68
Petawawa—			
Alterations and rehabilitation of accommodation		304,100 00	99,323 40
Prefabricated married quarters		28,000 00	
		332,100 00	99,323 40
Point Pelee—Alter hangar anti-aircraft workshops (R.C.E.M.E.)		10,000 00	
Toronto—			
Married quarters conversion		7,969 52	7,891 75
Chorley Park Hospital Accommodation		15,999 44	15,594 26
		23,968 96	23,486 01
<i>Manitoba</i>			
Carberry—			
Air school runways and towers		325,000 00	56,975 63
Air School accommodation		50,000 00	23,222 72
		375,000 00	80,198 35
Churchill—Development		650,000 00	386,657 61
Shilo—			
Married quarters		350,000 00	147,721 26
Enlarge furnace rooms		10,400 00	5,365 53
Emergency married quarters		10,200 00	9,791 61
		370,600 00	162,878 40
Winnipeg—Transmitter building (R.C.C.S.) ..		12,092 66	12,032 89
<i>Saskatchewan</i>			
Dundurn—Water supply for magazine area (R.C.O.C.)		20,000 00	8,390 96
Regina—			
Pave R.C.O.C. parking area		17,655 00	4,934 61
Wiring (R.C.E.M.E. Workshops)		5,000 00	
		22,655 00	4,934 61
<i>Alberta</i>			
Calgary—			
Fire alarm system		5,000 00	3,933 97
Married quarters, Currie Barracks		300,000 00	5,454 20
Currie Barracks, Drainage		5,625 60	5,581 80
		310,625 60	14,969 97
Edmonton—			
Command Headquarters		8,000 00	1,069 33
Extension to transmitter building (R.C.C.S.)		35,014 88	
R.C.A.F.—Army, motor vehicle pool		9,960 00	
		52,974 88	1,069 33
<i>British Columbia</i>			
Boundary Bay—			
Prefabricated married quarters		100,000 00	
Chilliwack—Permanent married quarters		117,800 00	111,291 37
Jericho Beach—Conversion to married quarters		512,000 00	421,341 52

	Estimates	Allotments	Expenditures
<i>Miscellaneous</i>			
London, England—			
Alterations to 11 Hill Street		7,800 00	7,767 54
Projects under \$5,000		139,176 51	89,919 41
Primary Reserve		4,342 79	
Total Acquisition, Construction and Purchase of Properties.....	4,380,251 00	4,877,251 00	2,496,176 69
D Maintenance and Repairs of Properties	3,242,517 00	3,312,517 00	2,891,150 98
E Equipment, Stores and Supplies	9,057,375 00	10,602,604 92	6,517,169 67
F Communication Services	918,150 00	575,150 00	443,225 63
G Sundries	865,820 00	648,487 58	497,596 00
	<u>\$ 62,491,868 00</u>	<u>\$ 59,240,401 50</u>	<u>\$ 49,862,438 73</u>

These allotments were provided for all costs in connection with the operation of the Canadian Army Active Force, including service personnel and civilians, except that portion of the Force employed full-time in activities covered by other accounts.

As at March 31, 1948, there were 4,180 salaried employees being paid from these allotments, of whom 124 were permanent and 4,056 temporary.

- A *Pay and Allowances.* Pay issued to service personnel, \$24,895,658.22; assigned pay, (Interim Force), \$731.72; Rehabilitation grants, \$17,801.50; outfit and tropical kit allowances and loss of kit, \$5,617.53; northern allowance, \$59,905.19; civilian clothing allowance on discharge, \$150; other allowances, \$118,391.81.
- B *Travel and Transportation.* Transportation consists of travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$112,430.52; service personnel, \$1,230,383.36; miscellaneous transportation, \$6,638.18.
- C *Operating Expenses of Properties.* Fuel for heating and cooking, including fuel oil and cost of analysis, \$1,983,503.33; electricity and gas, \$812,551.24; water, water rates and water taxes including fire protection, \$167,016.21; sanitary services, \$70,659.11.
- D *Acquisition, Construction and Purchase of Properties; Maintenance and Repairs of Properties.* Details of contracts of \$5,000 or over for construction, improvements, maintenance and repairs of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
<i>Nova Scotia</i>			
Fundy Construction Co., Ltd.			
Repairs to retaining wall, Willow Park, Halifax..\$	16,705 00	\$ 9,090 00	\$ 9,090 00
Municipal Spraying and Contracting Co., Ltd.			
Construction of Transit Storage Building, Debert Military Camp	24,290 85	1,240 85	24,290 85(f)
<i>Quebec</i>			
Canada Gunito Co., Ltd.			
Repairs to Royal Canadian Army Service Corps garage, Montreal	10,537 00	8,678 29	8,678 29
Charles Duranceau, Limited			
Paving storage area, Longue Pointe Ordnance Depot, Montreal	44,758 25	44,758 25	44,758 25(f)
<i>Ontario</i>			
W. C. Brennan Contracting Co.			
Construction administration building, Camp Bor- den	131,737 00	38,394 90	95,697 00
Stanley G. Brookes			
Erection antenna masts, Orleans	8,500 00	6,500 00	6,500 00
Industrial Enterprises Reg'd.			
(a) Painting "C" Building, Cartier Square, Ottawa ..	22,390 14	22,390 14	22,390 14(f)
William Kee			
Supply wardrobes for Wolseley Barracks, London	12,466 00	12,466 00	12,466 00(f)
Modern Decoration Reg'd.			
(a) Painting "B" Building, Cartier Square, Ottawa ..	24,423 00	24,423 00	24,423 00(f)
Randall's Paint Store			
(a) Painting "A" Building, Cartier Square, Ottawa ..	17,550 00	17,550 00	17,550 00(f)
M. J. Sulphur & Sons Limited			
Construction of extension to transmitter building, Orleans (50 per cent Army Services; 50 per cent Naval Services).....	36,275 00	24,966 00	24,966 00

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
<i>Manitoba</i>			
Claydon Co. Ltd. Construction transmitter building, Winnipeg Radio Station	40,628 54	7,018 58	40,628 54(f)
<i>Saskatchewan</i>			
Dorosz Brothers, Contractors Paving parking area, Regina	19,215 75	7,359 62	7,359 62
Sun Electrical Co. Electric wiring at Dundurn Camp	5,653 00	1,463 00	5,653 00(f)
<i>Alberta</i>			
Dutton Bros. & Co. Sub-surface drainage for parade ground at Currie Barracks, Calgary	12,759 30	5,581 80	12,759 30(f)
Standard Gravel and Surfacing Co. Ltd. Surfacing parade ground, Currie Barracks, Calgary	25,401 50	21,151 25	25,401 50(f)
Turnbull Elevator Company Limited Installation of freight elevator, Main Ordnance Depot, Calgary	8,425 00	6,002 86	6,002 86
Northern Asbestos Products Limited Supplying roofing materials to Northwest Terri- tories and Yukon Works Detachment, Royal Canadian Engineers, Edmonton	7,153 80	7,153 80	7,153 80(f)
(f) Includes final payment.			
(a) Contract awarded through Department of Public Works.			

E *Equipment, Stores and Supplies.* This amount represents the total cost, including maintenance, of tractors, cranes and other engineering equipment, tanks and armoured fighting vehicles, motor vehicles, ammunition and bombs, clothing and necessities, barrack stores and miscellaneous stores.

F *Communication Services.* Long distance tolls, \$61,637.04; telephone exchange service, etc., \$103,018.01; telegrams and cables, \$20,458.54; postage including rental of post office boxes, \$81,463.93; teletype services including maintenance, \$100,642.08; wireless construction, ground systems, etc., \$22,536.75; telephone construction, also lines for radio stations, \$6,258.03; wireless repairs and maintenance, \$5,045.95; telephone repairs and maintenance, \$17,952.69; miscellaneous, \$24,212.61.

G *Sundries.* Expenditures include air photography mapping, \$160,598.76; compensation for damage to property and persons, \$27,806.14; professional services, \$1,726.04; funeral expenses, \$3,371.83; education of children. \$51,111.74.

Allotments: Canadian Army Reserve Force and Canadian Officers Training Corps

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	660,018 00	960,018 00	870,188 52
A Pay and Allowances	6,800,453 00	6,296,912 00	4,791,056 52
B Travel and Transportation	248,840 00	338,840 00	292,761 72
Freight and Express	600,000 00	215,000 00	125,325 18
Rentals of Properties	316,385 00	204,385 00	164,238 22
C Operating Expenses of Properties	755,466 00	790,466 00	620,847 94
D Acquisition, Construction and Purchase of Properties...	560,176 00		
<i>Prince Edward Island</i>			
Squaw Point—Construction (revote)		19,182 65	19,182 65
<i>Nova Scotia</i>			
Halifax—Re-roofing armoury		58,500 00	36,855 00

	Estimates	Allotments	Expenditures
<i>New Brunswick</i>			
Bathurst—Construction (revote)		5,035 64	943 00
Fredericton—Reserve Army buildings		5,000 00	
Moncton—Reserve Army buildings		5,000 00	2,390 33
Saint John—Armoury, refit for occupancy		25,000 00	16,671 83
<i>Quebec</i>			
Chicoutimi—Purchase of building for an armoury.....		65,150 00	65,000 00
Gaspé—Outdoor rifle range		12,000 00	
Hull—Improve armoury grounds		20,000 00	
Joliette—Accommodate theatre building		5,000 00	2,711 91
Lachine—Renovate armoury		5,000 00	
Montreal—			
Landscaping, 4185 Cote des Neiges		15,000 00	2,754 31
Ross House, cancel option		10,000 00	10,000 00
		25,000 00	12,754 31
Victoriaville—Armoury, structural repairs		8,100 00	
<i>Ontario</i>			
Barrie—			
Renovation (revote)		12,000 00	12,000 00
Vimy Barracks, conversion of accommodation for Canadian Officers Training Corps		16,800 00	4,439 41
Canadian Officers Training School (R.C.E.M.E.), alterations and improvements to accommodation		10,563 00 39,363 00	16,439 41
Camp Borden—Canadian Officers Training Corps School, alterations and minor improvements		51,558 00	15,779 82
Hamilton—Drill hall		6,400 00	6,400 00
Porth—Heating system		5,500 00	
Port Hope—Erect temporary armoury		5,000 00	4,579 57
Renfrew—Heating system		16,415 00	16,415 00
<i>Manitoba</i>			
Clear Lake—Sewage disposal		8,000 00	7,909 87
Minnedosa—Indoor range		6,000 00	5,738 22
Virden—Marker, shelter and stop butt		5,200 00	5,100 49
<i>Alberta</i>			
Calgary—Rewire Mewata Armoury		20,000 00	14,349 21
Vulcan—Drill hall		19,154 45	9,491 75
<i>British Columbia</i>			
Dawson Creek—Purchase of building		5,000 00	5,000 00
<i>Miscellaneous</i>			
Projects under \$5,000		114,158 55	71,535 66
Primary reserve		458 71	
Total Acquisition, Construction and Purchase of Properties	560,176 00	560,176 00	335,248 03
D Maintenance and Repairs of Properties	1,307,560 00	1,262,188 00	909,231 19
E Equipment, Stores and Supplies	1,865,286 00	1,854,068 50	1,160,785 07
F Communication Services	117,350 00	117,350 00	58,109 35
Sundries	434,977 00	509,977 00	441,116 30
	<u>\$ 13,666,511 00</u>	<u>\$ 13,109,380 50</u>	<u>\$ 9,768,908 04</u>

These allotments were provided for all costs of the Canadian Army Reserve Force and Canadian Officers Training Corps, including costs in connection with civilian personnel and members of the Active Force who are employed full time in the direction, administration and training of the Reserve Force and Canadian Officers Training Corps.

As at March 31, 1948, there were 593 salaried employees being paid from these allotments, of whom 49 were permanent and 544 temporary.

- A *Pay and Allowances.* Pay issued to personnel of Permanent Force, including Interim Force, \$1,999,798.23; Reserve Force and Canadian Officers' Training Corps, \$2,789,642.98; assigned pay of Interim Force, \$679.60; dependents' allowances of Interim Force, \$637.54; other allowances, \$298.17.
- B *Travel and Transportation.* Transportation consists of travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$2,527.86; service personnel, \$290,200.96; miscellaneous transportation, \$32.90.
- C *Operating Expenses of Properties.* Fuel for heating and cooking, including fuel oil and cost of analysis, \$344,672.41; electricity and gas, \$219,978.13; water, water rates and water taxes including fire protection, \$42,740.23; sanitary services, \$13,457.17.

D *Acquisition, Construction and Purchase of Properties; Maintenance and Repairs of Properties.* Details of contracts of \$5,000 or over for construction, improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
<i>Prince Edward Island</i>			
County Construction Co., Limited.			
Construction of crib and wall, Squaw Point, Charlottetown	\$ 19,182 65	\$ 19,182 65	\$ 19,182 65(f)
<i>Nova Scotia</i>			
Scotia Roofing & Sheet Metal Limited			
Repairs to roof of Halifax Armoury	58,500 00	36,855 00	36,855 00
<i>New Brunswick</i>			
Central Construction Company			
Construction of rifle range, French Cove	8,927 96	1,563 71	8,927 96(f)
Construction of a three target rifle range, Bath- urst	8,038 99	1,066 30	8,038 99(f)
Reid & Cambridge Limited			
Installation of new heating system, armoury. "Barrack Green" Saint John	18,329 40	10,551 28	10,551 28
<i>Ontario</i>			
Claydon Co., Ltd.			
Renewal of flooring in armoury, Fort William ..	8,995 00	8,995 00	8,995 00(f)
St. Clair Hurlbut			
Repairs and alterations to rifle range, Cobourg ...	12,695 00	9,123 00	9,123 00
Maynard Brothers			
Interior painting main drill hall, University Avenue Armouries, Toronto	5,566 40	5,566 40	5,566 40(f)
Reg. H. Steen, Ltd.			
Supply and installation of heating systems in the armouries at:			
Peterborough	13,776 00	1,617 00	13,776 00(f)
Napanee	8,954 00	1,641 50	8,954 00(f)
Pictou	9,372 00	3,004 50	9,372 00(f)
Williams Bros.			
Supply and installation of low pressure heating system, Renfrew Armoury	16,415 00	16,415 00	16,415 00(f)
<i>Alberta</i>			
S. Cheetham			
Re-roofing Mewals Armoury, Calgary	10,129 00	4,959 40	10,129 00(f)
Ziegler Construction Co., Ltd.			
Moving and re-erection of drill hall, Vulcan ..	13,270 00	4,653 00	4,653 00
(f) Includes final payment.			

E *Equipment, Stores and Supplies.* This amount represents the total cost, including maintenance, of tanks and armoured fighting vehicles, motor vehicles, ammunition and bombs, clothing and necessities, barrack stores and miscellaneous stores.

F *Communication Services.* Long distance tolls, \$28,500.13; telegrams and cables, \$4,094.59; telephone exchange service including rental of switch boxes, etc., \$24,882.92; postage including rental of post office boxes and meter postal machines, \$631.71.

Allotments: Canadian Army Cadet Services

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	5,250 00	41,881 00	30,936 70
A Pay and Allowances	736,343 00	723,129 00	457,123 32
B Travel and Transportation	184,955 00	180,494 00	88,840 55
Freight and Express	1,000 00	11,000 00	6,256 75
Operating Expenses of Properties	9,052 00	9,052 00	3,135 39
Maintenance and Repairs of Properties	33,000 00	33,000 00	14,710 37
Clothing and Personal Equipment	341,660 00	341,660 00	142,417 25
Barrack, Hospital and Camp Equipment	8,320 00	8,320 00	
Signal and Wireless Stores	4,538 00	4,538 00	25 31
Food Supplies	33,570 00	33,570 00	21,372 79
Maintenance Grants	146,850 00	146,850 00	63,616 50
Laundry and Dry Cleaning	7,388 00	7,388 00	2,525 83
Medical Supplies and Services	1,500 00	3,000 00	917 91
Dental Supplies and Services	181 00		
Printing and Stationery	7,505 00	7,505 00	3,535 05
Communication Services	15,500 00	15,500 00	4,095 62
Sundries	3,960 00	3,960 00	168 50
	<u>5,150,572 00</u>	<u>5,170,847 00</u>	<u>\$ 839,677 84</u>

These allotments were provided for all costs of operation of Cadet Corps including costs in connection with civilian personnel and members of the Active Force (including those at Army Headquarters) who are employed full time in the direction, administration and training of Cadet Corps.

As at March 31, 1948, there were 6 salaried employees being paid from these allotments, of whom 1 was permanent and 5 temporary.

A Pay issued to service personnel, Permanent Force, \$246,776.28; Interim Force, \$5,624.18; Cadets, \$189,320.73; assigned pay, Interim Force, \$786; dependents' allowances, \$925.28; rehabilitation grants, \$485.85; signalling bonus to cadets, \$13,205.

B Transportation consists of travelling expenses and allowances of service personnel and civilians as follows:—civilian personnel, \$297.70; service personnel and cadets, \$88,542.85.

Allotments: Northwest Territories and Yukon Radio System

	Estimates	Allotments	Expenditures
Civil Salaries and Wages		22,500 00	21,793 49
A Pay and Allowances	825,771 00	568,271 00	538,915 58
B Travel and Transportation	75,000 00	75,000 00	44,975 69
Freight and Express	20,000 00	85,000 00	79,182 62
Rentals of Properties	1,000 00	1,000 00	501 00
C Operating Expenses of Properties	66,129 00	96,129 00	75,699 08
D Acquisition, Construction and Purchase of Properties	94,000 00		
<i>Alberta</i>			
Edmonton—Storage warehouse		9,552 00	9,552 00
McMurray—Purchase of Mann and O'Cooley Building		11,580 65	11,500 00
<i>Northwest Territories</i>			
Baker Lake—Standard married quarters		12,000 00	10,580 57
Dubawnt Lake—Weather station		30,000 00	28,154 44
Hay River—			
Transmitter building		11,750 00	11,748 33
Single quarters		16,125 00	16,113 31
Standard married quarters		7,000 00	6,913 39
		<u>34,875 00</u>	<u>34,775 03</u>
Lac Du Brochet—			
Purchase of various prefabricated buildings		30,000 00	23,130 65
Mayo Landing—			
Radio station		16,500 00	16,471 40
Married quarters		16,500 00	16,497 45
		<u>33,000 00</u>	<u>32,968 85</u>

	Estimates	Allotments	Expenditures
D Acquisition, Construction and Purchase of Properties— <i>Concluded</i>			
<i>Northwest Territories—Concluded</i>			
Norman Wells—			
Married quarters		7,000 00	6,934 61
Providence—			
Married quarters		7,000 00	6,971 64
Radium—Standard married quarters		7,000 00	6,622 65
Reliance—Radio station and quarters building		5,000 00	5,000 00
Simpson—Married quarters		7,000 00	7,000 00
Yellowknife—			
Remote control and radio station building		16,175 57	16,150 56
Standard married quarters		14,250 00	14,249 28
Single quarters		14,250 00	14,241 80
		44,675 57	44,641 64
<i>Miscellaneous</i>			
Projects under \$5,000		16,907 62	18,606 70
Primary Reserve		9,409 16	
Total Acquisition, Construction and Purchase of Buildings	94,000 00	265,000 00	246,438 78
D Maintenance and Repairs of Properties	6,675 00	8,675 00	6,765 99
Tractors, Cranes and other Engineering Equipment	1,000 00	1,000 00	847 00
Clothing and Personal Equipment	7,375 00	7,375 00	
Mechanical Transport including Spare Parts	18,800 00	18,800 00	10,771 71
Operating Costs of Mechanical and Water Transport	11,468 00	11,468 00	3,073 38
Marine Craft	500 00	500 00	405 11
Armament Stores	525 00	525 00	
Barrack, Hospital and Camp Equipment	7,000 00	11,000 00	7,147 11
Signal and Wireless Stores	125,000 00	224,000 00	154,712 99
Food Supplies	63,000 00	62,000 00	50,110 40
Laundry and Dry Cleaning	1,625 00	1,625 00	740 35
Medical Supplies and Services	3,000 00	3,000 00	2,445 58
Dental Supplies and Services	1,000 00		
Printing and Stationery	4,000 00	6,000 00	4,004 51
Communication Services	4,000 00	4,000 00	1,777 19
Sundries	2,500 00	2,500 00	21 35
	<u>\$1,339,368 00</u>	<u>\$1,475,368 00</u>	<u>\$1,250,328 91</u>

As at March 31, 1948, there were 13 temporary salaried employees being paid from these allotments.

A Pay issued to service personnel, Permanent Force, including Interim Force, \$464,261.25; assigned pay (Interim Force), \$409.88; dependents' allowances, (Interim Force), \$542.71; northern allowances, \$73,701.74.

B Transportation consists of travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$8,716.36; service personnel, \$36,115.34; miscellaneous transportation, \$143.99.

C Fuel for heating and cooking including fuel oil, \$49,858.60; electricity and gas, \$24,020.12; water and water rates, \$1,248.81; sanitary services, \$571.55.

D Details of contracts of \$5,000 or over for construction, improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
<i>Alberta</i>			
H. G. MacDonald & Co., Ltd. Construction of storage warehouse, Edmonton, and substitute oil burning boiler in lieu of gas fired boiler	\$ 26,787 00	\$ 9,552 00	\$ 26,787 00(f)
<i>Northwest Territories</i>			
North American Buildings Ltd. Construction of prefabricated building, Dubawnt Lake	7,852 62	7,852 62	7,852 62(f)
(f) Includes final payment.			

Allotments: Northwest Highway System

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	1,014,690 00	981,690 00	981,462 73
A Pay and Allowances	1,825,042 00	860,033 00	612,589 37
B Travel and Transportation	65,000 00	90,000 00	88,226 17
Freight and Express	295,000 00	262,500 00	59,747 28
C Operating Expenses of Properties	648,945 00	688,945 00	330,320 22
D Acquisition, Construction and Purchase of Properties		415,000 00	288,547 19
D Maintenance and Repairs of Properties	85,822 00	149,322 00	81,696 76
Tractors, Cranes and Other Engineering Equipment	354,098 00	284,098 00	62,912 23
Clothing and Personal Equipment	44,500 00	29,500 00	25,990 24
Mechanical Transport including Spare Parts	522,640 00	837,640 00	729,033 61
Operating Costs of Mechanical and Water Transport.....	316,448 00	276,448 00	211,727 69
Barrack, Hospital and Camp Equipment	18,600 00	48,600 00	48,504 50
Food Supplies	177,500 00	177,500 00	59,818 76
Laundry and Dry Cleaning	14,400 00	15,900 00	12,268 00
Medical Supplies and Services	14,892 00	14,892 00	13,544 17
Dental Supplies and Services	2,500 00	2,409 00	1,108 83
Printing and Stationery	5,000 00	5,000 00	3,826 43
E Communication Services	5,000 00	85,700 00	79,347 21
Sundries	19,500 00	19,500 00	1,537 66
	<u>\$5,429,577 00</u>	<u>\$5,244,677 00</u>	<u>\$3,692,209 05</u>

The Canadian Army took over the operation and maintenance of the Alaska Highway from the Government of the United States of America, on April 1, 1946. P.C. 1/745 of March 2, 1946, authorized the provision of establishments for the units required for the efficient maintenance of the highway system. These allotments were provided to cover all necessary expenses.

As at March 31, 1948, there were 376 temporary salaried employees being paid from these allotments.

- A Pay issued to service personnel including Interim Force, \$570,656.13; assigned pay (Interim Force), \$660.53; dependents' allowances (Interim Force), \$939.67; northern allowances, \$39,033.04; other allowances, \$1,300.
- B Transportation consists of travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$35,281.23; service personnel, \$52,907.19; miscellaneous transportation, \$37.75.
- C Fuel for heating and cooking including fuel oil, \$322,037.72; sanitary services, \$8,282.50.
- D A contract, on the basis of cost plus a fixed fee of \$22,500, amounting to \$172,500, was awarded to Creaghan and Archibald Limited for repairs, etc. Payments in the current year were \$123,927.53.
- E Long distance tolls, \$1,338.65; telegrams and cables, \$352.78; telephone exchange service, \$46,538.75; postage including rental of post office boxes, \$2,217.07; teletype services including maintenance, \$28,899.96.

Allotments: Demobilization

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	6,345,000 00	5,765,000 00	5,717,242 18
A Pay and Allowances	3,002,898 00	4,002,898 00	3,786,426 24
Corps of Commissionaires	343,337 00	513,337 00	444,945 88
B Travel and Transportation	1,091,150 00	1,006,150 00	481,851 39
Freight and Express	462,500 00	477,500 00	396,185 83
C Operating Expenses of Properties	126,170 00	126,170 00	5,715 58

	Estimates	Allotments	Expenditures
D Acquisition, Construction and Purchase of Properties			
Windsor, N.S.—			
Embarkation transit		29,629 89	29,629 89
D Maintenance and Repairs of Properties	192,060 00	252,432 00	237,743 07
Clothing and Personal Equipment	1,116,844 00	1,131,844 00	713,462 22
Mechanical Transport including Spare Parts	670,000 00	670,000 00	496,931 13
Marine Craft	200,000 00	18,350 00	9,821 48
Armament Stores	1,379,065 00	994,065 00	818,962 44
Ammunition and Bombs		335,000 00	329,823 43
Barrack, Hospital and Camp Equipment	437,150 00	502,150 00	434,037 76
Signal and Wireless Stores	422,000 00	422,000 00	369,192 10
Food Supplies	24,796 00	24,796 00	2,072 43
Laundry and Dry Cleaning	14,384 00	9,384 00	3 95
Dental Supplies and Services		40,672 16	40,672 16
Printing and Stationery	37,500 00	42,500 00	31,584 14
E Sundries	1,550,400 00	1,163,097 95	903,034 01
	<u>\$ 17,415,254 00</u>	<u>\$ 17,526,976 00</u>	<u>\$ 15,249,337 31</u>

These allotments were provided for all costs covering demobilization and reconversion, rehabilitation and clothing grants, outstanding commitments on war contracts, etc.

As at March 31, 1948, there were 1,853 salaried employees being paid from these allotments, of whom 6 were permanent and 1,847 temporary.

A Pay issued to service personnel including Permanent Force, \$1,776,246.54; assigned pay, \$550,334.76; dependents' allowances, \$802,205.12; rehabilitation grants, \$366,374.80; outfit and tropical kit allowances, \$2,048.39; northern allowances, \$1,894.20; civilian clothing allowance on discharge, \$273,147; other allowances, \$14,175.43.

B Transportation consists of travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$1,689.07; service personnel, \$290,853.31; transportation of dependents repatriated to Canada, \$189,309.01.

C Fuel for heating and cooking, including fuel oil, \$3,116.60; electricity and gas, \$779.14; water, water rates and taxes, \$494.66; sanitary services, \$1,325.18.

D Details of contracts of \$5,000 or over for construction, improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
<i>Nova Scotia</i>			
C. A. Fowler & Company			
Engineering services and construction ordnance depot, Halifax	\$ 41,768 79	\$ 2,200 00	\$ 41,768 79 (f)
Fundy Construction Co., Ltd.			
Construction of accommodation at Embarkation Transit Camp, Windsor	1,966,837 30	29,629 89	1,966,837 30 (f)

Quebec

P. Baillargeon			
Restoration Feller Institute premises, Grande Ligne Intern- ment Camp	17,990 00	17,990 00	17,990 00 (f)

Ontario

New York Central Railroad Co.			
Construction of railway siding at Hagersville	31,345 89	8,139 27	8,139 27
(f) Includes final payment.			

E Honour awards and long service decorations, etc., \$136.15; campaign stars and service medals (World War 2), \$386,518.12; compensation for damage to property and persons, \$181,702.79; professional services, \$40,927.22; funeral expenses, \$493.63; Book of Remembrance (World War 2), \$1,992; miscellaneous expenses, \$291,264.10.

Transfer to Army Benevolent Fund of proceeds from sale of "Kitchen By-Products Overseas" and profit from sales of cigarettes, Section 3, Army Benevolent Fund Act, c. 49, 1947 \$ **323,486 25**

The above amount had been credited in previous fiscal years to Special Receipts—Miscellaneous War. Demobilization and Reconversion Revenues.

NAVAL SERVICES

Allotments: Naval Services

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	7,875,967 00	8,321,625 00	8,009,646 06
A Pay and Allowances	12,959,666 00	12,583,243 00	12,520,243 21
Corps of Commissionaires	242,815 00	181,215 00	178,434 51
B Travel and Transportation	979,500 00	953,500 00	952,900 60
Freight and Express.....	430,000 00	310,000 00	222,416 28
Rentals of Properties.....	134,510 00	34,510 00	23,145 18
C Operating Expenses of Properties.....	1,240,500 00	1,200,000 00	943,312 44
D Acquisition, Construction and Purchase of Properties ..	1,248,480 00		

Nova Scotia

Bedford—

Magazine depot, pumps for reservoir	15,000 00	
Magazine depot, fire doors	10,000 00	9,095 30
Ammunition depot, concrete traverses, etc.	177,000 00	157,080 94
Ammunition depot, grading, water reservoir and lines	413,365 00	319,615 49
Ammunition depot, wharf repairs	33,000 00	
Railway siding	55,000 00	20,916 00
Purchase of land	235,000 00	198,445 12
	938,365 00	705,162 85

Dartmouth—Conversion of staff houses to married quarters

167,040 00 9,769 26

Deeming—Construction of recreation hut

8,300 00 8,300 00

Halifax—

32 ton travelling crane for wharf No. 4	46,000 00	42,709 55
Retaining walls at north end of dockyard	33,058 00	32,152 50
Stadacona, electrical school	61,990 00	10,677 56
Stadacona, electrical school, installation of equipment	38,550 00	38,554 16
Stadacona, navigation school	19,000 00	15,620 22
Construction of inflammable stores building in H.M.C. Dockyard	30,000 00	
Stadacona, navigation school, installation of equipment	20,000 00	12,990 17
Stadacona, torpedo and gunnery school	33,000 00	30,867 56
Stadacona, torpedo and gunnery school, installation of equipment	21,000 00	20,708 22
Heating lines from No. 2 Dockyard	18,020 00	14,098 00
Damage control school	12,600 00	10,504 00
Fencing dockyard	5,000 00	
Stadacona, signal school	27,010 00	14,112 35
Stadacona, battle trainer	21,410 00	
	386,638 00	242,994 29

New Brunswick

Renous—

Magazine, electrical work in magazine buildings ..	5,700 00	6,008 60
Magazine, waterproofing magazine walls	25,000 00	19,000 00
Magazine, metal doors	25,000 00	
	55,700 00	25,008 60

Quebec

Quebec—Rehabilitation of immigration shed used for Naval Service

8,750 00 7,222 98

	Estimates	Allotments	Expenditures
D Acquisition, Construction and Purchase of Properties— <i>Concluded</i>			
<i>Ontario</i>			
Gloucester—			
Purchase of land for Wireless Telegraphy Station..		8,300 00	8,063 00
Supply and installation of antennae system at Wireless Telegraphy Station		18,750 00	5,400 00
		27,050 00	13,463 00
Orleans—Re-establishing Wireless Telegraphy Station		23,370 00	12,482 99
<i>British Columbia</i>			
Esquimalt—			
H.M.C.S. <i>Naden II</i> , construct waterline		8,540 00	8,538 16
Kamloops—			
Construction of various buildings.....		30,000 00	20,724 20
Magazine, paving floors		10,000 00	
Magazine, alterations to buildings		9,590 00	
Magazine, power service		7,000 00	
		56,590 00	20,724 20
Spring Island—Construction of Wireless Telegraphy Station		118,000 00	101,612 20
Victoria—			
H.M.C.S. <i>Naden</i> , secretariat school		31,000 00	27,806 40
H.M.C.S. <i>Naden</i> , alterations to messes No. 28, 53 and 55		73,367 00	4,953 18
		104,367 00	32,759 58
<i>Miscellaneous</i>			
Acquisition of small tools.....		17,000 00	15,311 85
Projects under \$5,000		11,180 00	876 00
Total Acquisition, Construction and Purchase of Properties.....	1,248,480 00	1,930,890 00	1,204,215 96
D Maintenance and Repair of Properties	772,400 00	672,400 00	454,682 36
E Equipment, Stores and Supplies	17,352,848 00	17,418,938 00	14,521,103 75
F Communication Services	256,173 00	231,173 00	211,808 96
Sundries	1,850,737 00	1,445,787 00	1,124,177 65
	<u>\$ 45,343,596 00</u>	<u>\$ 45,283,281 00</u>	<u>\$ 40,366,086 96</u>

These allotments were provided for all costs in connection with the operation of the Royal Canadian Navy, including Naval personnel and civilians.

As at March 31, 1948, there were 2,916 salaried employees being paid from these allotments, of whom 220 were permanent and 2,696 temporary.

- A *Pay and Allowances.* Pay issued to Naval personnel as follows: officers, \$4,368,663.30; men, \$8,088,375.12; officers and men on loan to the Royal Canadian Navy, \$63,204.79.
- B *Travel and Transportation.* Expenses for travel and transportation are in connection with both Naval and civilian personnel: civilian personnel, \$67,101.82; Naval personnel, \$724,782.35; transportation of dependents and effects of Naval personnel, \$161,016.43.
- C *Operating Expenses of Properties.* Utility services (electricity, gas and water), \$449,911.67; fuel for shore establishments, \$493,400.77.
- D *Acquisition, Construction and Purchase of Properties; Maintenance and Repair of Properties.* Details of contracts of \$5,000 or over for construction, improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
<i>Nova Scotia</i>			
Diamond Construction Co., Ltd.			
(a) Construction of laboratory and administration buildings, Bedford Basin	\$ 539,425 00	\$ 319,398 75	\$ 374,645 25
Construction of railway spur, Bedford Basin	23,347 00	6,366 24	20,916 00
Dickie's Radio and Electrical Company Limited			
Completion of electrical and carpentry work W/T Station, Deeming	8,535 00	1,200 00	8,535 00(f)
Construction of recreation building, Deeming ...	8,300 00	8,300 00	8,300 00(f)
The Foundation Company of Canada, Limited			
Alterations and installation of laundry equipment at central victualling depot, Halifax	9,088 23	1,443 86	9,088 23(f)
Fundy Construction Co., Ltd.			
Alterations to signals building No. 37, Halifax ..	32,130 55	3,213 05	32,130 55(f)
T. C. Gorman (Nova Scotia) Limited			
Construction of reinforced concrete traverses, widening roads, Bedford Basin	211,407 55	153,892 39	211,407 55(f)
The Hamilton Bridge Co., Ltd.			
Supply and installation of one 5-32 travelling hammer-head crane, wharf No. 4, Halifax	183,001 47	45,528 67	183,001 47(f)
T. P. Lusby & Co., Limited			
Plumbing at signals building, Halifax	5,124 00	5,124 00	5,124 00(f)
J. V. MacPherson Ltd.			
Heating system, H.M.C. Dockyard, Halifax	14,098 00	14,098 00	14,098 00(f)
Nova Scotia Construction Co.			
Alterations to Torpedo and Gunnery School, Halifax	34,865 09	30,867 56	34,865 09(f)
Walker and Hall			
Alterations to No. 3 camber, Halifax	60,964 80	294 49	60,964 80(f)
Construction of retaining walls, Halifax	37,957 50	32,152 50	37,957 50(f)
<i>New Brunswick</i>			
Diamond Construction Co., Ltd.			
Construction of additional magazine services, Renous	435,243 92	58,409 49	435,243 92(f)
<i>Ontario</i>			
Stanley G. Brookes			
Construction and installation of antennae, Gloucester	18,750 00	5,400 00	5,400 00
<i>British Columbia</i>			
Bennett & White Construction Co. Ltd.			
Extension to sewers, H.M.C. Dockyard, Esquimalt	7,581 09	4,748 53	7,581 09(f)
Cober Elevator Mfg., Co.			
Supply and installation of freight elevator, Esquimalt	6,400 00	6,400 00	6,400 00(f)
General Construction Company, Limited			
Construction of roof, heating plant, etc., Kamloops	29,505 05	20,724 20	20,724 20
Installation of water line, Comox	22,885 48	20,748 05	22,885 48(f)
Home Building Products Ltd.			
Repairs to roof, H.M.C. Dockyard, Esquimalt ..	15,263 00	6,868 35	6,868 35
Hume & Rumble Ltd.			
Electrical work, cooking school, Esquimalt	6,017 40	6,017 40	6,017 40(f)
Marwell Construction Co., Ltd.			
(b) Construction of Station, Spring Island	87,325 63	87,325 63	87,325 63(f)
W. R. Menzies Co.			
Work on secretariat school, Esquimalt.....	24,300 00	21,789 00	21,789 00
(f) Includes final payment.			
(a) Original contract was increased by \$116,360 on account of additional work required over and above that originally estimated for construction of roads, drainage ditches, water and sewer system.			
(b) Cost plus fixed fee contract.			
E Equipment, Stores and Supplies. This amount represents the total cost, including maintenance, of ships and aircraft, motor vehicles, ammunition and bombs, barrack stores, clothing and necessities and miscellaneous stores.			
F Communication Services. Land line communications, \$77,108.37; telephone tolls, \$40,846.91; telephone rentals, \$51,328.70; telegraph and cables, \$25,801.47; postage and rental of post office boxes, \$16,723.51.			

Allotments: Royal Canadian Navy (Reserve)

	Estimates	Allotments	Expenditures
A Pay and Allowances	1,230,587 00	1,140,587 00	1,086,095 82
B Travel and Transportation	453,000 00	193,000 00	129,627 98
Freight and Express	43,000 00	43,000 00	25,557 53
Rentals of Properties	13,400 00	13,400 00	8,276 79
C Operating Expenses of Properties	167,200 00	112,200 00	90,451 15
D Acquisition, Construction and Purchase of Properties	188,460 00		

Quebec

Quebec-Montcalm—

Rehabilitation of winter club.....		14,000 00	14,000 00
Alterations to Inspection Board building		36,000 00	
		50,000 00	14,000 00

Saskatchewan

Regina—

H.M.C.S. <i>Queen</i> , remodelling barracks		14,510 00	13,053 00
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Miscellaneous

Alterations for peace-time training—16 divisions		20,000 00	16,883 63
Rectifier and installation—18 divisions		79,500 00	36,852 00
Install radar and wireless telegraphy equipment—17 divisions		21,250 00	6,300 39
Projects under \$5,000		3,200 00	1,507 00
Total Acquisition, Construction and Purchase of Properties	188,460 00	188,460 00	88,596 02
D Maintenance and Repair of Properties	112,000 00	92,000 00	64,191 29
E Equipment, Stores and Supplies	673,761 00	334,761 00	213,189 28
Communication Services	30,080 00	30,080 00	20,038 92
Sundries	48,000 00	19,000 00	10,478 71
	<u>\$2,959,488 00</u>	<u>\$2,166,488 00</u>	<u>\$1,736,503 49</u>

A Pay issued to Naval personnel as follows: officers, Royal Canadian Navy, \$77,327.93; officers, Royal Canadian Navy (Reserve) full-time training, \$85,025.13; officers, Royal Canadian Navy (Reserve) divisional drills, \$52,844.55; men, Royal Canadian Navy, \$650,291.08; men, Royal Canadian Navy (Reserve) full-time training, \$160,272.80; men, Royal Canadian Navy (Reserve) divisional drills, \$60,334.33.

B Expenses for travel and transportation are in connection with both Naval and civilian personnel: civilians, \$100.26; Naval personnel, \$124,592.32; transportation of dependents and effects of Naval personnel, \$4,935.40.

C Utility services (electricity, gas, water), \$45,266.91; fuel for shore establishments, \$45,184.24.

D Details of contracts of \$5,000 or over for construction, improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
<i>Ontario</i>			
Sid Jones Construction Co. Construction of gun battery building, London	\$ 6,304 00	\$ 6,304 00	\$ 6,304 00 (f)
<i>Saskatchewan</i>			
Poole Construction Co., Ltd. Alterations to C.W.A. quarters, Regina	13,053 00	13,053 00	13,053 00 (f)
(f) Includes final payment.			

E This amount represents the total cost, including maintenance, of ships and aircraft, motor vehicles, ammunition and bombs, barrack stores, clothing and necessities and miscellaneous stores.

Allotments: Royal Canadian Sea Cadets

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	6,198 00	6,398 00	6,214 08
A Pay and Allowances	203,681 00	225,681 00	172,700 68
B Travel and Transportation	63,000 00	56,800 00	44,434 75
Freight and Express	8,000 00	8,000 00	4,591 45
Operating Expenses of Properties	2,000 00	4,000 00	2,516 65
Maintenance and Repair of Properties	3,000 00	1,000 00	398 00
Fuel for Ships and Aircraft	8,000 00	6,000 00	2,826 64
Repair, Charter and Upkeep of Ships and Aircraft	2,500 00	4,500 00	373 45
Naval and Aircraft Stores	5,000 00	12,000 00	5,593 52
Miscellaneous Services	1,500 00	1,500 00	407 16
Clothing and Personal Equipment	100,000 00	41,000 00	37,455 62
Operating Costs of Mechanical and Water Transport	3,000 00	3,000 00	1,048 49
Armament Stores	9,000 00	3,000 00	2,082 85
Ammunition and Bombs	10,000 00	2,000 00	1,650 52
Barrack, Hospital, Miscellaneous Equipment	2,000 00	7,000 00	7,000 00
Food Supplies	40,000 00	95,000 00	80,167 52
Maintenance Grants	13,600 00	13,600 00	9,754 55
Laundry and Dry Cleaning	3,000 00	3,000 00	1,874 21
Medical Supplies and Services	1,000 00	1,000 00	706 26
Printing and Stationery	2,000 00	1,000 00	407 21
Communication Services	2,000 00	2,000 00	1,040 07
Sundries	11,000 00	2,000 00	776 75
	<u>\$ 499,479 00</u>	<u>\$ 499,479 00</u>	<u>\$ 384,020 43</u>

As at March 31, 1948, there were 3 temporary salaried employees being paid from these allotments.

- A Pay issued to Naval personnel as follows: officers, Royal Canadian Navy, \$11,592; officers, Royal Canadian Navy (Reserve), \$52,419.04; officers of Royal Canadian Sea Cadets, \$78,278.70; men, Royal Canadian Navy (Reserve), \$21,612.19; kit upkeep allowances, \$8,508.75; other allowances, \$290.
- B Expenses for travel and transportation are in connection with both Naval and civilian personnel: civilian personnel, \$2,440.12; Naval personnel, \$41,994.63.

Allotments: Royal Canadian Naval College

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	145,658 00	211,000 00	210,211 97
A Pay and Allowances	123,470 00	123,470 00	123,413 36
B Travel and Transportation	16,400 00	25,400 00	19,209 12
Freight and Express	750 00	750 00	34 81
C Operating Expenses of Properties	22,500 00	22,500 00	19,511 78
Maintenance and Repair of Properties	16,000 00	16,000 00	13,115 91
Naval and Aircraft Stores	5,000 00	12,000 00	7,694 67
Miscellaneous Services	500 00	500 00	44 68
Clothing and Personal Equipment	23,214 00	23,214 00	9,479 15
Operating Costs of Mechanical and Water Transport	3,000 00	3,500 00	3,300 94
Barrack, Hospital, Miscellaneous Equipment	10,477 00	7,977 00	3,276 81
Signal and Wireless Stores	400 00	1,500 00	1,157 93
Food Supplies	32,970 00	32,970 00	30,814 80
Laundry and Dry Cleaning	5,000 00	7,500 00	6,773 11
Medical Supplies and Services	1,107 00	1,107 00	968 17
Printing and Stationery	7,100 00	5,000 00	2,911 26
Communication Services	5,485 00	3,485 00	2,423 13
Sundries	5,000 00	2,100 00	776 26
	<u>\$ 424,031 00</u>	<u>\$ 499,973 00</u>	<u>\$ 455,417 86</u>

As at March 31, 1948, there were 65 temporary salaried employees being paid from these allotments.

- A Pay issued to Naval personnel as follows: Royal Canadian Navy, officers, \$81,730.35; men, \$41,683.01.
- B Expenses for travel and transportation of Naval personnel, \$17,353.49; transportation of dependents and effects of Naval personnel, \$1,855.63.
- C Utility services (electricity, gas, water), \$10,835.49; fuel for shore establishments, \$8,676.29.

AIR SERVICES

Allotments: Royal Canadian Air Force (Regular)

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	3,327,988 00	4,429,321 00	4,277,706 68
A Pay and Allowances	21,353,245 00	19,799,630 71	19,394,459 35
B Travel and Transportation	1,717,685 00	1,306,527 14	1,266,393 22
Freight and Drayage	1,799,200 00	1,252,200 00	1,140,234 23
Rental of Properties	92,630 00	121,731 88	96,151 85
C Operating Expenses of Properties	1,800,000 00	2,036,682 76	1,838,632 77
D Acquisition, Construction and Purchase of Properties...	2,153,200 00		
<i>Prince Edward Island</i>			
Summerside—			
Married quarters		75,760 00	966 41
Heating plant		150,000 00	
Extension to sewer and water systems		10,000 00	
		235,760 00	966 41
<i>Nova Scotia</i>			
Dartmouth—			
Married quarters		155,660 00	
Sewage system, married quarters area		20,000 00	
Hangar area drainage improvement		7,000 00	
Single quarters other ranks		75,000 00	
Hangar apron		13,000 00	
		270,660 00	
Greenwood—			
Married quarters		651,262 40	235,875 52
Celestial navigation trainers		17,600 00	1,083 90
		668,862 40	236,959 42
Mount Uniacke—Transmitter site		44,594 92	1,896 00
<i>Quebec</i>			
Lachine—Conversion married quarters		337,212 00	188,571 63
<i>Ontario</i>			
Aylmer—Married quarters		11,006 91	9,983 29
Camp Borden—			
Lighting improvements		6,550 00	
Married quarters		33,920 00	
		40,470 00	
Centralia—			
Married quarters		60,160 00	90 10
Single quarters other ranks		150,000 00	
		210,160 00	90 10
Clinton—Married quarters		53,307 29	17,155 40
Mountain View—Emergency housing		12,000 00	10,419 43
Rockcliffe—			
Married quarters		1,165,591 64	241,386 57
Alterations R.T.T. accommodation		9,900 00	
Conversion other ranks quarters		50,000 00	
Celestial navigation trainers		17,600 00	
		1,243,091 64	241,386 57
Toronto—			
Avenue Road, fire protection, Institute of Aviation			
Medicine		44,463 00	
Staff College, connect sewage disposal system		8,336 00	
		52,799 00	
Trenton—			
R.C.A.F. Station, married quarters		768,329 36	125,306 01
Alterations to buildings re Central Air Command			
Headquarters		18,775 00	18,775 00
Fuel storage for jet aircraft		10,000 00	6,653 61
Conversion of existing buildings to single other ranks			
quarters		75,000 00	
No. 6 Repair Depot married quarters		53,579 83	47,898 09
Fencing, roads, etc. married quarters		7,500 00	
		933,184 19	198,632 71

	Estimates	Allotments	Expenditures
<i>Manitoba</i>			
Rivers—			
Married quarters		526,160 00	321,095 33
Extension of N.E. runway		250,000 00	57,353 69
		776,160 00	378,449 02
Winnipeg—Married quarters		14,278 46	14,278 46
<i>Alberta</i>			
Calgary—			
10 Repair Depot married quarters		165,980 00	53,351 04
11 Equipment Depot married quarters		35,391 76	35,164 32
		201,371 76	88,515 36
Edmonton—			
Married quarters		874,844 50	292,576 62
Celestial navigation trainers		6,600 00	1,875 00
Provision of hard standing		50,000 00	
		931,444 50	294,451 62
Namoo—Married quarters		341,000 00	
<i>British Columbia</i>			
Dawson Creek—Married quarters		12,000 00	5,147 42
Sea Island—Married quarters		60,731 00	44,694 98
<i>Miscellaneous</i>			
Command allotments		60,000 00	52,186 11
Contingency items approved by Deputy Minister		212,243 93	98,285 60
Detailed requirements at various sites		265,126 76	124,613 87
Projects under \$5,000		7,651 24	6,021 18
Total Acquisition, Construction and Purchase of Properties	2,153,200 00	6,995,116 00	2,012,704 58
D Maintenance and Repair of Properties	816,000 00	1,288,581 47	664,538 98
E Equipment, Stores and Supplies	17,241,987 00	16,397,521 78	12,172,086 66
F Landline Communications	525,000 00	428,039 51	370,713 35
Miscellaneous Recoverables	50,000 00	50,000 00	
Other Governments—Recoverables	220,000 00	220,000 00	
Sundries	441,710 00	434,124 93	324,549 41
	<u>\$ 51,538,645 00</u>	<u>\$ 54,759,477 18</u>	<u>\$ 43,558,171 08</u>

These allotments were provided for all costs pertaining to Air Force Headquarters, Maintenance Command Headquarters, Central Air Command Headquarters, Canadian Joint Liaison Staff, London, Canadian Joint Liaison Staff, Washington, and all schools, units and formations of the Royal Canadian Air Force (Regular), excepting those specially provided for by other Air Service Allotments.

As at March 31, 1945, there were 2,677 salaried employees being paid from these allotments, of whom 22 were permanent and 2,655 temporary.

A *Pay and Allowances.* Pay issued to personnel, \$17,109,680.75; assigned pay, \$2,127,068.71; dependents' allowances, \$144,002.44; other allowances, \$13,707.45.

B *Travel and Transportation.* Transportation consists of travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$20,674.14; R.C.A.F. personnel, \$848,225.77; transportation, dependents of R.C.A.F. personnel, \$394,231.25; miscellaneous transportation, \$3,262.06.

C *Operating Expenses of Properties.* Fuel for heating, \$1,288,036.82; light and power, \$437,587.95; water, water rates, fire protection, \$102,960.59; sanitary services, \$10,047.41.

D *Acquisition, Construction and Purchase of Properties; Maintenance and Repair of Properties.* Details of contracts of \$5,000 or over for construction, improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
<i>Prince Edward Island</i>			
Weather-Makers (Canada) Ltd.			
(a) Installation of air conditioning in various schools	\$ 67,742 60	\$ 8,304 86	\$ 57,655 85
<i>Nova Scotia</i>			
Dominion Atlantic Railway			
Replacement of railway ties at siding R.C.A.F. Station, Greenwood	5,757 46	5,757 46	5,757 46 (f)
Fundy Construction Co., Ltd.			
Construction of quarters for personnel, Mount Uniacke...	26,518 00	22,810 50	22,810 50
J. & D. A. Harquail Co., Ltd.			
Erect 100 pre-mill cut housing units for permanent married quarters at R.C.A.F. Station, Greenwood	836,770 00	198,395 43	198,395 43
Fred M. Lahey			
Repairs to substructures of buildings, and demolition of buildings 15-17 inclusive	35,134 00	17,640 75	17,640 75
Rodney Contractors			
Conversion of buildings 33 and 41 to married quarters, R.C.A.F. Station, Greenwood	107,302 40	28,890 00	28,890 00
Stewart Construction Co., Ltd.			
Construction of addition to medical building for 8 link trainers, No. 1 Y Depot, Halifax	23,122 60	432 60	23,122 60 (f)
<i>Quebec</i>			
A. F. Byers Construction Co. Ltd.			
(a) Repairs to trusses, drill hall, Lachine	5,000 00	5,000 00	5,000 00 (f)
J. L. E. Price & Company			
Construction married quarters, Lachine	225,560 00	182,703 60	182,703 60
<i>Ontario</i>			
J. D. Bogue			
Construction of fuel storage for Vampire aircraft, R.C.A.F. Station, Trenton	6,039 00	6,039 00	6,039 00 (f)
W. C. Brennan Contracting Co.			
Repairs to buildings, R.C.A.F. Station, Trenton	25,500 00	24,827 90	24,827 90
Canadian Johns-Manville Co., Limited			
Construction of acoustic section for Institute of Aviation Medicine, I.K.T.S., Toronto	9,261 00	2,988 00	2,988 00
J. O. Dougall Limited			
Interior painting various buildings at No. 6 Repair Depot, Trenton	5,500 00	5,500 00	5,500 00 (f)
S. E. Farley & Son			
Alterations to buildings, Rockcliffe Station	8,315 69	3,095 70	8,315 69 (f)
Frontenac Construction Co.			
Repairs and alterations to buildings 1, 3, 7, 9, 11 and 15, R.C.A.F. Station, Centralia	25,370 00	19,097 66	19,097 66
Hill-Clark-Francis Limited			
Erect 125 pre-mill cut housing units at Trenton	1,050,580 00	70,380 23	70,380 23
(a) Repairs to roof trusses, Kapuskasing	5,932 58	5,932 58	5,932 58 (f)
Erect 100 pre-mill cut housing units at Rockcliffe	834,000 00	198,180 92	198,180 92
H. J. McFarland Construction Co.			
(a) Repairs to runways and taxi strip, R.C.A.F. Station, Trenton	17,502 26	17,502 26	17,502 26 (f)
(b) Repairs to roads at R.C.A.F. Station, Trenton	12,380 22	12,380 22	12,380 22 (f)
McLaughlin Bros.			
New drainage system, R.C.A.F. Station, Rockcliffe	28,965 10	20,552 18	28,965 10 (f)
M. H. Presley			
(a) Exterior painting all buildings, R.C.A.F. Station, Centralia	8,031 40	8,031 40	8,031 40 (f)
Storror Manufacturing Co.			
Conversion of hangars to workshops, and repairs to hangar roofs, R.C.A.F. Station, Camp Borden	8,932 00	8,932 00	8,932 00 (f)

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
<i>Manitoba</i>			
Peter Leitch Construction Co., Ltd.			
Conversion to married quarters of buildings at No. 2 Command, Winnipeg	109,534 46	14,278 46	109,534 46 (f)
North American Buildings Ltd.			
Erect 100 housing units, Rivers	834,000 00	320,189 49	320,189 49
Tomlinson Construction Co., Ltd.			
Construction of runway, Rivers (50 per cent Army Services, 50 per cent Air Services)	1,120,868 20	113,951 25	113,951 25

Alberta

Central Mortgage & Housing Corporation			
Conversion of married quarters, Edmonton	290,000 00	242,650 33	242,650 33

British Columbia

Victoria Paving Co., Ltd.			
Construction of Portion of West Saanich road, Patricia Bay	15,886 52	5,668 59	15,886 52 (f)
Repairs to taxi strips, R.C.A.F. Station, Patricia Bay.....	11,253 55	11,253 55	11,253 55 (f)

Northwest Territories

Imperial Oil Limited			
Rental construction equipment at Kittigazuit	10,500 00	8,515 50	8,515 50

General

S. F. Bowser Co., Ltd.			
Bulk gas storage units in various R.C.A.F. schools	289,393 38	75 00	216,463 42
(f) Includes final payment.			
(a) Cost plus fixed fee contracts.			
(b) Cost plus 5 per cent contracts.			

E *Equipment, Stores and Supplies.* This amount represents the total cost, including maintenance, of aircraft and engines, motor vehicles, clothing and necessities, barrack stores, ammunition and bombs, gasoline and oil, and miscellaneous stores.

F *Landline Communications.* Long distance calls, \$87,033.30; telegrams and cables, \$20,610.75; exchange service, \$70,647.55; postage and post office boxes, \$46,080.13; teletype services and facilities, \$86,447.37; telephone facilities, \$27,790.70; other communications services, \$32,103.55.

Allotments: Royal Canadian Air Force (Auxiliary), etc.

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	155,978 00	154,645 00	132,080 39
A Pay and Allowances	1,452,870 00	1,047,947 64	1,042,999 82
B Travel and Transportation	176,953 00	86,664 55	55,230 31
Freight and Drayage	500,000 00	75,000 00	16,067 22
Rental of Properties	500 00	500 00	
C Operating Expenses of Properties	300,000 00	161,000 00	113,720 70
D Acquisition, Construction, Purchase of Properties	750,000 00		

Quebec

Montreal—			
Sherbrooke Street, auxiliary squadron accommodation ..		17,425 00	16,475 00
Debouillon Street, auxiliary squadron accommodation ..		16,475 00	16,475 00
		33,900 00	32,950 00
St. Hubert—			
Married quarters		55,204 50	31,625 93
Auxiliary squadron accommodation		30,500 00	
Fuel storage for jet aircraft		5,500 00	
		91,204 60	31,625 93

	Estimates	Allotments	Expenditures
D Acquisition, Construction and Purchase of Properties— <i>Concluded</i>			
<i>Ontario</i>			
London—			
Married quarters		24,000 00	
London-Crumlin—			
Auxiliary squadron accommodation		60,000 00	
Fuel storage for jet aircraft		5,500 00	
		89,500 00	
Ottawa—Beaver Barracks, auxiliary squadron accommodation		7,341 00	
Toronto (Downsview)—			
Acquisition of land		263,500 00	190,437 91
Fuel oil storage facilities		40,000 00	33,102 67
Fuel storage for jet aircraft		11,000 00	
Aerodrome development		33,000 00	
		347,500 00	223,540 58
<i>British Columbia</i>			
Sea Island—Fuel storage for jet aircraft		10,000 00	
<i>Miscellaneous</i>			
Command allotments		10,000 00	2,460 58
Contingency items approved by Deputy Minister		15,791 80	3,461 01
Projects under \$5,000		16,242 44	6,221 35
Total Acquisition, Construction and Purchase of Properties	750,000 00	621,479 74	300,259 45
D Maintenance and Repair of Properties	200,000 00	154,834 53	121,479 60
E Equipment, Stores and Supplies	1,826,745 00	1,087,483 10	624,085 81
Landline Communications	5,000 00	11,000 00	9,841 99
Sundries	62,321 00	39,321 00	3,273 80
	<u>\$5,430,367 00</u>	<u>\$3,439,875 56</u>	<u>\$2,419,039 09</u>

These allotments were provided for all costs in connection with the operation of the Royal Canadian Air Force (Auxiliary), Royal Canadian Air Force (Reserve), and University Air Training. They provide for costs in respect of those units, detachments, and personnel of the Royal Canadian Air Force (Regular) engaged exclusively with the Royal Canadian Air Force (Auxiliary).

As at March 31, 1948, there were 91 temporary salaried employees being paid from these allotments.

- A Pay issued to personnel, R.C.A.F. (Regular), \$745,344.89; R.C.A.F. (Auxiliary), \$96,921.30; R.C.A.F. (Reserve), \$39,552.28; University Air Training, \$60,420.72; assigned pay, \$93,776.74; dependents' allowances, \$6,350.37; other allowances, \$633.52.
- B Transportation consists of travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$846.25; R.C.A.F. (Regular and Interim) personnel, \$33,407.88; R.C.A.F. (Auxiliary), \$3,975.88; R.C.A.F. (Reserve), \$209.77; University Air Training, \$1,003.33; dependents of R.C.A.F. personnel, \$15,373.48; miscellaneous transportation, \$413.72.
- C Fuel for heating, \$68,651.03; light and power, \$28,958.43; water, water rates and fire protection, \$4,958.43; sanitary services, \$335.50; miscellaneous services, \$10,817.31.
- D Details of contracts of \$5,000 or over for construction, improvements and maintenance of works, buildings and facilities follow:

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
<i>Quebec</i>			
Richard & B. A. Ryan			
Construction of urban headquarters for 401 and 438 Squadrons, Montreal	\$ 32,950 00	\$ 32,950 00	\$ 32,950 00(f)
J. J. Shea & Company, Ltd.			
Conversion of building No. 46 to married quarters, R.C.A.F. Station, St. Hubert	32,615 00	30,148 44	30,148 44
<i>Ontario</i>			
W. C. Brennan Contracting Co.			
(a) Truss repairs, various schools	69,545 01	1,263 09	69,545 01(f)
War Assets Corporation			
Purchase of maintenance materials, DeHavillaand Plant, Downsview	40,989 53	40,989 53	40,989 53(f)
(f) Includes final payment.			
(a) Cost plus fixed fee contract.			
E This amount represents the total cost, including maintenance, of aircraft and engines, motor vehicles, clothing and necessities, barrack stores, ammunition and bombs, gasoline and oil, and miscellaneous stores.			

Allotments: Royal Canadian Air Cadets

	Estimates	Allotments	Expenditures
Civil Salaries and Wages.....	85,224 00	64,224 00	47,863 17
A Pay and Allowances	274,686 00	123,761 91	121,402 10
B Travel and Transportation	59,000 00	82,660 92	81,922 46
Clothing and Personal Equipment	150,000 00		
Miscellaneous Stores	10,000 00	2,500 00	275 14
Bombs and Ammunition	2,500 00	2,500 00	1,652 40
Food Supplies	53,975 00	33,975 00	25,718 29
Special Training Equipment and Films	10,000 00	2,500 00	1,183 90
Fees for Special Courses	51,750 00	51,750 00	40,169 97
C Maintenance Grants	44,000 00	54,000 00	51,580 45
Printing and Stationery	10,000 00	22,000 00	16,897 67
Sundries	10,219 00	10,219 00	893 97
	<u>\$ 761,354 00</u>	<u>\$ 450,090 83</u>	<u>\$ 389,559 52</u>

These allotments were provided for all costs in respect of the operation of the Royal Canadian Air Cadets, including pay and allowances of Royal Canadian Air Force (Air Cadet) officers, grants to the Air Cadet League of Canada, and capitation and other grants to Royal Canadian Air Cadet Squadrons. They provide for all costs in connection with Royal Canadian Air Force (Regular) personnel employed full time in assisting with the organization and administration of the Air Cadet Squadrons.

Pay of civilian cadet instructors was charged to Civil Salaries and Wages.

- A Pay issued to personnel: R.C.A.F. (Regular), \$41,077.15; cadet officers, \$72,139.95; assigned pay, \$5,106.68; dependents' allowances, \$345.71; other allowances, \$2,732.61.
- B Transportation consists of travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$112.04; R.C.A.F. (Regular) and (Interim) personnel, \$4,798.66; R.C.A.F. (Air Cadets), \$74,916.60; dependents of R.C.A.F. personnel, \$1,970.26; miscellaneous, \$124.90.
- C This amount consists of a grant of \$25,000 to the Air Cadet League of Canada, authorized by Treasury Board Minute T.336328B., August 21, 1917; capitation and band grants paid under authority of P.C. 165/6183, August 4, 1943, \$14,417.95; and uniform maintenance grants, \$12,162.50.

Allotments: Demobilization Expenses

	Estimates	Allotments	Expenditures
Civil Salaries and Wages.....	520,000 00	560,000 00	538,128 04
A Pay and Allowances	875,332 00	780,239 20	752,319 23
B Travel and Transportation	117,841 00	86,550 31	83,583 01
Maintenance and Repair of Properties		23,683 15	3,000 74
Aircraft, Engines and Spares	2,000,000 00	67,628 82	59,456 69
Clothing and Personal Equipment	900,000 00	74,487 26	73,568 53
Miscellaneous Stores	30,000 00	11,067 10	4,438 55
Photographic Equipment	10,000 00		
Signal and Wireless Equipment	50,000 00	296 05	
Food Supplies	24,928 00	2,928 00	
Laundry and Dry Cleaning	1,350 00		
Medical Supplies and Services	24,798 00	9,798 00	1,785 97
Landline Communications	150,000 00	10,000 00	8,000 00
Sundries	50,000 00	10,000 00	26 26
	<u>\$4,754,249 00</u>	<u>\$1,636,677 89</u>	<u>\$1,524,307 02</u>

These allotments were provided for certain costs attributable to the war and to demobilization. Particulars of the main items are as follows: (a) pay and allowances including special entitlements on discharge and the other personnel costs of Interim Force personnel, who by the terms of service under which they joined that force remained with the Royal Canadian Air Force until September 30, 1947; (b) salaries and wages of certain civilian employees retained after April 1, 1947, supernumerary to the peacetime target for civilian strength; (c) costs arising out of the completion of wartime cost plus contracts in respect of which settlement had not been completed at the close of the fiscal year 1946-47; (d) procurement of war medals, ribbons, clasps, etc., and the cost of their distribution (postage) to members of the Royal Canadian Air Force.

As at March 31, 1948, there were 102 temporary salaried employees being paid from these allotments.

- A Pay issued to personnel, \$581,774.08; assigned pay, \$72,568.67; rehabilitation grants, \$49,927.16; dependents' allowances, \$4,926.80; civilian clothing on discharge, \$42,175.99; other allowances, \$946.53.
- B Transportation consists of travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$1,363.62; R.C.A.F. (Regular and Interim), \$57,606.18; dependents of R.C.A.F. personnel, \$24,532.95; miscellaneous, \$80.26.

Allotments: Aerial Photographic Surveys

	Estimates	Allotments	Expenditures
A Pay and Allowances	423,334 00	383,670 30	371,045 75
B Travel and Transportation	70,614 00	51,833 43	48,926 05
Freight and Drayage	42,000 00	12,000 00	531 65
Acquisition, Construction, Purchase of Properties	30,000 00		
Clothing and Personal Equipment	8,415 00		
Signal and Wireless Equipment	10,000 00	10,000 00	4,960 92
Food Supplies	63,631 00	46,631 00	46,132 55
Special Training Equipment and Films	5,100 00		
Laundering and Dry Cleaning	1,500 00	1,500 00	
Medical Supplies and Services	12,662 00	5,662 00	1,808 37
Printing and Stationery	3,400 00	7,900 00	6,759 07
Sundries	19,850 00	4,850 00	
	<u>\$ 690,506 00</u>	<u>\$ 524,046 73</u>	<u>\$ 480,164 36</u>

These allotments were provided for a portion of the costs pertaining to the operation of No. 414 Photographic Squadron, Rockcliffe and detachments. This squadron was engaged in assisting the Department of Mines and Resources in the aerial mapping of northerly areas of Canada and a large portion of the costs was paid from appropriations of that department.

- A Pay issued to service personnel, \$310,133.51; assigned pay, \$56,711.10; dependents' allowances, \$3,839.33; other allowances, \$361.81.
- B Transportation includes travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$271.30; R.C.A.F. (Regular and Interim), \$38,504.95; dependents of R.C.A.F. personnel, \$10,145.81.

Allotments: Northwest Staging Route

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	551,071 00	369,421 00	360,421 97
A Pay and Allowances	2,662,524 00	2,470,433 02	2,401,390 22
B Travel and Transportation	203,060 00	179,987 98	166,840 45
Freight and Drayage	312,600 00		113,667 00
C Operating Expenses of Properties	700,000 00	1,085,000 00	1,059,044 63
Acquisition, Construction, Purchase of Properties	300,000 00		

Alberta

Grande Prairie—Married quarters	17,280 00
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British Columbia

Fort Nelson—		
Married quarters	44,839 17	18,216 22
Water supply	13,800 00	8,118 90
	58,639 17	26,335 12
Fort St. John—Married quarters	37,103 42	14,031 02

Yukon

Watson Lake—Married quarters	56,160 00	104 69
Whitehorse—Married quarters	94,860 00	62,379 71

	Estimates	Allotments	Expenditures
<i>Miscellaneous</i>			
Command allotment		10,000 00	
Contingency items approved by Deputy Minister		4,600 00	
Detailed requirements at various sites		15,345 60	7,942 24
Total Acquisition, Construction and Purchase of Properties	300,000 00	293,988 19	110,792 78
Maintenance and Repair of Properties	200,000 00	90,086 36	50,752 80
Aircraft, Engines and Spares	40,000 00	15,000 00	6,357 97
Clothing and Personal Equipment	24,914 00	4,914 00	2,301 42
Mechanical Transport	150,000 00	39,310 00	20,074 29
Operating Costs of Mechanical and Water Transport	170,225 00	103,957 85	57,451 79
Marine Craft	1,000 00		
Miscellaneous Stores	166,400 00	36,400 00	15,963 96
Armament Stores	500 00		
Barrack, Hospital, Camp Equipment	195,000 00	10,000 00	592 46
Signal and Wireless Equipment	35,000 00	30,000 00	13,507 76
Food Supplies	228,657 00	103,657 00	96,978 81
Aero Gas and Oil	59,060 00	389,060 00	286,993 15
Overhaul of Aircraft	75,000 00	85,000 00	71,990 02
Special Training Equipment and Films	10,500 00		
Maintenance Grants	1,260 00		
Laundering and Dry Cleaning	9,660 00	5,660 00	2,703 34
Medical Supplies and Services	55,456 00	35,456 00	22,420 01
Printing and Stationery	9,400 00	20,900 00	17,129 50
D Landline Communications	120,000 00	90,000 00	67,014 75
Sundries	30,000 00	20,000 00	2,431 15
	<u>\$6,311,287 00</u>	<u>\$5,592,831 40</u>	<u>\$4,946,820 23</u>

These allotments were provided for all costs in respect of all stations, units, and detachments of the Northwest Staging Route and for a portion of the costs of Northwest Air Command Headquarters.

As at March 31, 1948, there were 289 temporary salaried employees being paid from these allotments.

A Pay issued to service personnel, \$2,116,570.60; assigned pay, \$265,218.85; dependents' allowances, \$17,908.22; other allowances, \$1,692.55.

B Transportation consists of travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$2,556.29; R.C.A.F. (Regular and Interim), \$113,877.55; dependents of R.C.A.F. personnel, \$50,301.27; miscellaneous, \$105.34.

C Fuel for heating, \$806,717; light and power, \$240,031.76; water, water rates and fire protection, \$8,875.87; sanitary services, \$3,420.

D Long distance calls, \$12,220.49; exchange services, \$5,992.59; postage and rental of post office boxes, \$853.57; teletype services, \$28,500.68; telephone facilities, \$2,644.40; teletype facilities, \$16,803.02.

Allotments: Goose Bay

	Estimates	Allotments	Expenditures
Civil Salaries and Wages	292,572 00	305,458 00	285,042 76
A Pay and Allowances	675,771 00	625,975 22	594,606 62
B Travel and Transportation	40,000 00	29,505 63	21,714 70
Freight and Drayage	50,000 00	85,000 00	73,754 56
C Operating Expenses of Properties	200,000 00	418,750 00	401,904 92
Acquisition, Construction, Purchase of Properties	300,000 00		

Labrador

Goose Bay—

Married quarters	954,012 94	95,207 45
Control tower	14,887 46	761 17
	<u>968,900 40</u>	<u>95,968 62</u>

	Estimates	Allotments	Expenditures
<i>Acquisition, Construction, Purchase of Properties—Concluded</i>			
<i>Miscellaneous</i>			
Command allotments		5,000 00	869 42
Contingency items approved by Deputy Minister		15,900 00	6,559 73
Total Acquisition, Construction and Purchase of properties	300,000 00	989,800 40	103,397 77
Maintenance and Repair of Properties	200,000 00	120,900 55	55,168 35
Clothing and Personal Equipment	16,732 00	1,732 00	60 11
Mechanical Transport	10,000 00	14,123 68	10,278 69
Operating Costs of Mechanical and Water Transport	46,250 00	31,250 00	28,953 43
Marine Craft	20,000 00	5,000 00	13 00
Miscellaneous Stores	65,000 00	40,000 00	10,724 44
Barrack, Hospital, Camp Equipment	42,563 00	32,563 00	19,466 67
Signal and Wireless Equipment	10,000 00	2,500 00	
Food Supplies	102,711 00	102,711 00	102,711 00
D Aero Gas and Oil	950,000 00	426,250 00	425,511 59
Overhaul of Aircraft	4,000 00		
Medical Supplies and Services	2,500 00	2,500 00	1,245 62
Sundries	25,000 00	25,000 00	2,713 70
	<u>\$3,053,099 00</u>	<u>\$3,259,019 48</u>	<u>\$2,137,267 93</u>

These allotments were provided for all costs pertaining to the operation of the Royal Canadian Air Force Station, Goose Bay, Labrador. At this site the Royal Canadian Air Force activity is limited, comprising mainly aerodrome maintenance and control, the supply of gasoline and oil to transient commercial aircraft and the provision of certain airport facilities such as hangar and personnel accommodation.

As at March 31, 1948, there were 155 temporary salaried employees being paid from these allotments.

A Pay issued to service personnel, \$522,435.67; assigned pay, \$67,193.24; dependents' allowances, \$4,548.98; other allowances, \$428.73.

B Transportation includes travelling expenses and allowances of service personnel and civilians as follows: civilian personnel, \$432.24; R.C.A.F. (Regular and Interim), \$14,493.31; dependents of R.C.A.F. personnel, \$6,788.20.

C Expenditures represented the cost of fuel for heating.

D Gas and oil issued on a recoverable basis to commercial aircraft during 1947-48 amounted to \$260,759.99. This amount was credited to Special Receipts—Miscellaneous War, Demobilization and Reconversion Revenues.

GENERAL

Allotment: Government Contribution to Permanent Services Pension Fund.....\$7,313,424 00

This amount was provided for the Government contribution, representing one and two-thirds the amount paid by the contributors, to the Permanent Services Pension Account under authority of the Militia Pension Act 1901, as amended. Amounts in respect of the various services were: Army, \$3,758,850, Navy, \$777,373, Air, \$2,777,201.

The amount of the Government contribution charged hereto for the period October 1, 1946, to March 31, 1948, was \$471,783.10 in excess of that authorized by P.C. 72/1931, April 30, 1948. An adjustment will be made in the fiscal year 1948-49.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....\$ 114,072 67

Awards under the above authority, including taxed costs for damages to property or persons, resulting, in the majority of cases, from accidents involving Department of National Defence vehicles in Canada, were made as follows:

ARMY SERVICES

Armour, William Paul.....	Vancouver, B.C.....	17,230 78
Bender, Germain.....	Valcartier, Que.....	647 22
Chouinard, Laure Alma.....	Riviere Blanche, County Matane, Que....	586 20
Colbens, C. O.....	Tilley, Alta.....	1,368 69
DesRosiers, Leopold.....	Pointe aux Trembles, Que.....	691 39
Doggett, Leonard I.....	Liverpool, N.S.....	4,634 05
East, Walter and Mary.....	Winnipeg, Man.....	5,500 00
Gabriel, Edgar Omar.....	Springhill, N.S.....	9,081 62
Kezar, Dale (Estate of).....	Lake Orford, Que.....	584 10
Lodge, Emily.....	Toronto, Ont.....	4,568 55
Mesaros, John.....	Otterville, Ont.....	4,891 50
Pesant, Adelina.....	Montreal, Que.....	1,000 00
Sapach, Michael J.....	Toronto, Ont.....	1,036 05
Simard, Emile.....	Lac St. Jean, Que.....	834 09
Smith, Kathleen.....	Vancouver, B.C.....	4,615 11
Snell, Bessie May.....	Nanaimo, B.C.....	14,714 74
Snell, Raymond Earl.....	Nanaimo, B.C.....	3,500 00
Soudeyns, Honore.....	Montreal, Que.....	1,109 32
Tisdale, Leo R.....	Delhi, Ont.....	1,579 45
Toronto Transportation Commission.....	Toronto, Ont.....	739 41
Sundry awards of less than \$500 each (5).....		1,341 53
		80,263 80

NAVAL SERVICES

Gulf of Georgia Towing Co.....	Vancouver, B.C.....	1,650 00
Murray, Hugh.....	Toronto, Ont.....	6,743 12
		8,393 12

AIR SERVICES

Baillargeon, Verginie and Albert.....	Farnham, Que.....	3,870 30
Gibson, Cecil Leslie and Pauline Yvonne.....	Winnipeg, Man.....	942 85
Grey Bus Lines Co. Ltd.....	Moncton, N.B.....	869 75
Hall, Wm. Christopher.....	Vancouver, B.C.....	13,120 20
Johansen, Marie.....	Vancouver, B.C.....	700 00
Nelson, Janet.....	Calgary, Alta.....	3,246 95
Roy, Claudine.....	Montreal, Que.....	572 70
Wedefort, Agnes and Bennett, Agnes.....	Halifax, N.S.....	1,721 30
Sundry awards of less than \$500 each (2).....		381 70
		25,425 75

Total \$ 114,072 67

DEFENCE RESEARCH AND DEVELOPMENT

Vote 552 Defence Research and Development, subject to allocation by the Treasury Board, and to authorize commitments against future years in the amount of \$2,005,000

	Estimates	Allotments	Expenditures
Defence Research Board	5,627,850 00	8,710,350 00	3,949,491 02
Army Services	3,177,105 00	3,062,105 00	1,376,848 34
Naval Services	710,879 00	528,379 00	329,065 32
Air Services	3,516,000 00	731,000 00	368,614 84
	\$ 13,031,834 00	\$ 13,031,834 00	\$ 6,024,019 52

P.C. 1268, April 3, 1947, authorized the constitution of a Defence Research Board, effective April 1, 1947, under the provisions of sub-section 5 of section 8 of the Department of National Defence Act as amended, to carry out such duties in connection with research relating to the defence of Canada and the development of, or improvement to, service equipment and material as the Minister may assign to it, and to advise the minister on all matters relating to scientific, technical and other research and development which affects national defence.

As at March 31, 1948, there were 1,003 salaried employees being paid from this vote, of whom 14 were permanent and 989 temporary.

Non-Cash Adjusting Entries

Entries under this heading relate to inter and intra-departmental settlement in respect of war production costs, payment for which has been made in previous years. The purpose of the entries was to enable the departments concerned to clear their relevant records.

The following statements show the accounts affected thereby:

ARMY AND RELATED SERVICES		Debit	Credit
Army Services	Net amount re the completed portion of partially terminated contracts, \$10,701.13; net amount re re-negotiation of contracts, \$88,936.88; equipment and materials supplied by the Department of Reconstruction and Supply, \$511,250.54.	610,888 55	
Inspection Board of Canada	Equipment and materials supplied by the Department of Reconstruction and Supply.	28,938 75	
Department of Reconstruction and Supply			639,827 30
		<u>\$ 639,827 30</u>	<u>\$ 639,827 30</u>

NAVAL SERVICES			
Naval Services	Equipment and materials supplied by the Department of Reconstruction and Supply.	379,917 01	
Special Receipts, Refunds of Previous Years' War and Demobilization Expenditures	Net amount re miscellaneous equipment supplied and services rendered by Naval Services.		42,805 86
Department of Reconstruction and Supply			337,111 15
		<u>\$ 379,917 01</u>	<u>\$ 379,917 01</u>

AIR SERVICES			
Western Hemisphere Operations	Training Organization	3,370 63	2,805 18
Special Receipts, Refunds of Previous Years' War and Demobilization Expenditures	Net amount re re-negotiation of contracts.		
Net amount re the completed portion of partially terminated contracts, \$2,460,780.51; balances due on water supply agreements taken over by Department of Transport, \$22,705.			2,483,485 51
Department of Reconstruction and Supply	Department of Transport	2,454,604 70	22,705 00
		<u>\$2,483,485 51</u>	<u>\$2,483,485 51</u>

Comparative Statement of Accounts Receivable

	March 31, 1943	March 31, 1947
Current Year	213,023 87	658,491 23
Previous Years—Collectable	309,525 19	257,917 84
—Uncollectable	1,256,618 18	1,244,861 76
	<u>\$1,779,167 24</u>	<u>\$2,161,270 83</u>

Items in excess of \$1,000 in previous years—Uncollectable:

Army Services—Canadian Corps Reunion, \$2,099.10; Imperial Russian Government, \$100,606.30; theft of moneys at Queen St. Branch, Ottawa Area Command, \$3,148.64; destruction of cash and treasury notes by enemy action at Southampton Assembly Plant, England, \$1,634.06; theft of public funds from Third Searchlight Battery, R.C.A. (A.F.) Vancouver, B.C., \$1,238.35; theft of public funds from Thirty-Fourth A.A. Battery, Twenty-Ninth A.A. Regiment, R.C.A., Annette Island, Alaska, \$3,028.73; theft of public funds from No. 1 Canadian Base Reinforcement Group, Naples, Italy, \$17,768.25; outstanding advances to Field Cashier of

Hong Kong Garrison Force, \$224,558.13; the following cities, towns, etc.: Buckingham, Que., \$2,350.47; Cape Breton County, N.S., \$444,912.32; Dominion, N.S., \$3,145.23; Glace Bay, N.S., \$36,644.25; Inverness, N.S., \$7,267.10; Township of Low, Que., \$1,683.32; Nanaimo, B.C., \$255,313.86; Quebec, Que., \$1,393.84; Richmond, B.C., \$2,021.32; Sault Ste. Marie, Ont., \$8,308.66; Springhill, N.S., \$11,703.56; Sydney Mines, N.S., \$5,688.46; Vancouver, B.C., \$1,143.15; and the following firms and individuals: Nunzio Dimorio, \$1,807.25; Jamaica Utilities, \$1,016.50; W. D. O'Connor and R. E. Aikman, \$1,250.

Naval Services—Balance of accountable advances—Ships lost at sea: H.M.C.S. *Albernie*, \$2,102.79; H.M.C.S. *Shawinigan*, \$1,463.60; H.M.C.S. *Windflower*, \$1,108.03; shortage in Contingency Fund Accounts, \$1,352.50 (i.e. H.M.C.S. *Barrie*, \$235.50; H.M.C.S. *Bittersweet*, \$138.57; H.M.C.S. *Brantford*, \$831.80; H.M.C.S. *Fredericton*, \$146.63).

Air Services—H. N. Compton, \$2,580; No. 1 Service Flying Training School, Camp Borden, Ont., \$2,900; No. 3 Bombing and Gunnery School, Maedonald, Man., \$3,000; No. 5 Service Flying Training School, Brantford, Ont., \$2,347.91; Royal Canadian Air Force, Gander, Newfoundland, \$1,543; No. 2 Air Navigation School, Charlottetown, P.E.I., \$4,500; Medical treatment, Gander, Newfoundland, \$2,853.95; funds stolen at Western Command Headquarters, \$1,804.33; Maple Leaf Aircraft Corporation, \$44,986.58; J. R. Nadeau, \$1,891.22.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[3] Loans and Advances				
(e) <i>To United Kingdom and Other Governments—</i>				
General Advances:				
A Australia		273 70		273 70
A France		1 97	1 97	
A Norway	3,706 27	1 76	42 00	3,666 03
A The Netherlands	3,340 45		3,340 45	
A Newfoundland	70		70	
A Union of Soviet Socialist Republics		2,989 50	2,989 50	
A United Kingdom		4,861 35	42,944 69	38,083 34 Cr.
A United States of America.....	534,097 49	98,441 85	153,267 61	479,271 73
	541,144 91	106,570 13	202,588 92	445,128 12
(f) <i>Miscellaneous—</i>				
B Saskatchewan Power Commission	30,559 27		2,459 67	28,099 60
	<u>\$ 571,704 18</u>	<u>\$ 106,570 13</u>	<u>\$ 205,046 59</u>	<u>\$ 473,227 72</u>
	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
C National Defence Relief Vouchers	1,148 00			1,148 00
D Outstanding Imprest Account				
Cheques—National Defence ..	8,119 12	1,030 75	1,624 30	8,712 67
	9,267 12	1,030 75	1,624 30	9,860 67
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
E Army Benevolent Fund		91,257 93	8,837,125 11	8,745,867 18
F British Admiralty— Widows, Orphans and Old Age Pensions	66 18	88 53	33 37	11 02
G Canadian Army Benefit Fund ..	39,054 61	39,414 61	360 00	
H Central Trust Fund (Army, Navy and Air Force Canteens)	4,919,685 15	4,969,564 08	49,878 93	
I Deductions and Pay—Prisoners of War	136,646 86	206 00		136,440 86
J Deferred Pay Balances	157,907 72	336,525 87	178,618 15	
K Estates World War 1	127,278 35	44,443 09	899 55	83,734 81
L Estates World War 2	137,087 04	529,895 83	491,503 14	98,694 35

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[11] Deposit and Trust Accounts—				
<i>Concluded</i>				
(c) <i>Miscellaneous—Concluded</i>				
M Extramural Research Grants—				
Defence Research Board		42,655 86	155,855 86	113,200 00
N H.M.S. <i>Dominion</i> Prize Fund...	1,197 60	2,056 60	859 00	
O McKee Trophy Fund	1,049 68	35 80	30 00	1,043 88
P National Rifle Association.....		76	87 56	86 80
Q Royal Air Force Discharge Bene-				
fits	9,940 31	3,661 57		6,278 74
R Royal Canadian Naval College				
Trust Fund	1,508 16	11,815 03	13,631 98	3,325 11
S Stratheona Trust Fund.....	500,000 00			500,000 00
T Unclaimed Wages—Government				
Agencies	17,274 79	5 04		17,269 75
U United Kingdom Prisoners of				
War Trust Account	98,888 98	95 23	1 00	98,794 75
V Contractors' Securities—Cash ...		11,216 39	318,103 33	306,886 94
	6,147,585 43	6,082,938 22	10,046,986 98	10,111,634 19
[12] Insurance, Pension and				
Guaranty Accounts				
(c) <i>Pension and Retirement Funds—</i>				
W Permanent Services Pension				
Account	1,364,682 48	331,055 02	13,453,455 85	14,487,083 31
[13] Deferred Credits				
X Pay-list Deductions	323,778 31	895,488 67	831,986 49	260,276 13
[14] Sundry Suspense Accounts				
Y Inspection Board of Canada—				
Suspense	2,555 06	2,634 86	2,061 75	1,981 95
Z Loan Subscribers in Arrears	2,302 35	35,594 12	34,984 55	1,692 78
ZA National Defence—Suspense	1,442,750 79	4,670,438 80	3,935,046 27	707,358 26
ZB Naval Service Headquarters Can-				
teen	4,386 34	81 19	318 00	4,623 15
ZC Permanent Services Deferred Pay		12,231 19	218,785 60	206,554 41
ZD Relief Allowances—Suspense	7,902 90		5 00	7,907 90
ZE Unclaimed Cheques—Suspense ..	123,706 95	25,722 70	71,668 08	169,652 33
ZF Unclaimed Drafts—Suspense	3,385 78	10 34	240 55	3,615 99
	1,586,990 17	4,746,713 20	4,263,109 80	1,103,386 77
	\$ 9,432,303 51	\$ 12,057,225 86	\$ 28,597,163 42	\$ 25,972,241 07

A During World War 2, stores were issued and services rendered to the Governments of the United Kingdom, the British Commonwealth and allied countries under authority of War Appropriation Acts. With the exception of the United Kingdom and the United States, transactions in these accounts represent repayments or adjustments.

Current transactions in respect of the Governments of the United Kingdom and the United States are under the authority of the Appropriation Acts, and various Order in Council and Treasury Board Minute authorities which limit the outstanding debit balances.

The credit balance in the United Kingdom account is due to an amount of \$42,944.69 received from the British Admiralty in excess of billings rendered.

B P.C. 5595, June 30, 1942, authorized a loan of \$23,000 to the Saskatchewan Power Commission in connection with additional installation at Swift Current, Saskatchewan, repayable in thirty equal semi-annual payments of principal and interest (at 3½ per cent). The balance outstanding at March 31, 1948, is \$16,618.63.

P.C. 4996, June 21, 1943, authorized the sale of the Kenaston-Davidson Transmission Line to the Saskatchewan Power Commission for \$16,400 payable in thirty equal semi-annual instalments together with interest at 3½ per cent per annum on the outstanding balance. The unpaid balance at March 31, 1948, is \$11,480.97.

These amounts were set up as active assets during 1946-47 under authority of the Appropriation Acts.

C The balance represents the remaining portion of the amount set aside to redeem outstanding relief vouchers issued to persons formerly enrolled at relief camps under the control of the Department of National Defence.

- D At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the bank account and credited to the relevant account. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and the account adjusted concurrently.
- E The Army Benevolent Fund Act, c. 49, 1947 directs, *inter alia*, that: (a) there shall be set up in the Consolidated Revenue Fund a special account called the Army Benevolent Fund; (b) certain canteen profits and other funds be credited to the Receiver General of Canada; (c) such funds shall be deemed to have been received by His Majesty in trust for the purposes of this Act; (d) the Receiver General shall credit the fund semi-annually with interest at the rate of 2½ per cent per annum on the minimum monthly balances to the credit of the Fund; (e) there shall be constituted a Board to be called "The Army Benevolent Fund Board" to authorize payment out of the Fund to or for the benefit of veterans or their dependents or the widows or children or former dependents of deceased veterans such amounts as the Board may from time to time determine; (f) the Auditor General shall examine, annually, the accounts of the Board and shall examine accounts of committees quarterly; and (g) the Board shall submit an annual report of its affairs and operations to the Minister (of Veterans Affairs) who shall forthwith lay the report before Parliament.
- Debits include a transfer of \$50,000 to Department of Veterans Affairs Army Interim Benevolent Fund. Included in the credits and the closing balance is an amount of \$12,000 representing the value of bonds which are held in the custody of the Minister of Finance.
- The transfer of this account to the Department of Veterans Affairs is to be effected after the close of the current fiscal year.
- F To this account are credited sums deducted from the pay of ratings of the Royal Navy who are on loan to the Canadian Navy. Debits represent quarterly payments to the British Admiralty under agreement.
- G This account was established under authority of P.C. 75/3088, April 27, 1944, and was credited with all moneys received as donations for the benefit of members of the Canadian Army in recognition of gratuitous services rendered by the troops in emergencies. The account was closed prior to the end of the fiscal year and the credit balance of \$39,414.61 was transferred to the Army Benevolent Fund.
- H Residual net profits of canteens operated for the benefit of personnel of the Armed Forces were credited to this account. The main organizations that contributed to this fund were the Canadian Legion War Services Incorporated, Young Men's Christian Association, Salvation Army and Knights of Columbus. The account was closed prior to the end of the fiscal year and the credit balance of \$4,844,388.50 was transferred to the Army Benevolent Fund.
- I This account is credited with the deductions from pay accounts of Canadian prisoners of war for payments made, or presumably made during World War 2 by the detaining powers under the terms of the Geneva Convention. It is debited with: (a) earnings due Canadian prisoners of war which were not paid by the detaining powers; and (b) confiscated foreign currency and loss of personal effects. The determination of the liability in respect of the outstanding balance awaits receipt of information from the former detaining powers.
- J During World War 2, the amounts withheld as deferred pay from soldiers of the Canadian Army and certain categories of the Royal Canadian Air Force who served overseas were credited to this account which was closed during the current fiscal year by the release of all remaining balances and the transfer of a surplus of \$32,100.63 in respect of the Army Services to Special Receipts, Refunds of Previous Years' War and Demobilization Expenditures.
- K This account pertains to the estates of deceased members of the Armed Forces of World War 1. Money found in effects of such personnel, credits in personal bank accounts, or money due on account of pensions as well as balances of pay and allowances were credited hereto until heirs are located.
- L This account is credited with moneys found in effects of deceased Army, Naval and Air personnel of World War 2, balances of their pay and allowances, and their bank balances, when not exceeding \$2,000 in Canada or \$5,000 overseas. These moneys are distributed to the legal heirs under the administration of the Judge Advocate General in his capacity as Director of Estates of this Department.
- M This account was credited with undistributed portions of grants in aid of research under authority of an Act to Amend the Department of National Defence Act, c. 5, 1947 which directs, *inter alia*, that the Minister (of National Defence) may request the Minister of Finance to allocate any portion of the moneys appropriated by Parliament for the purpose of the (Defence Research) Board for scholarships or grants in aid of research and investigations and thereupon the Minister of Finance shall hold such portion of said moneys in trust and may at any time, on the requisition of the Minister, disburse such moneys for scholarships or grants in aid of research and investigations.
- N A fund, originally raised by subscription in Canada, for providing gunnery prizes for H.M.S. *Dominion*, was transferred to the department for the purpose of providing prizes for efficiency in gunnery and torpedo in the Royal Canadian Navy. Disbursements include payment of balance, in this account, of \$2,034.10 to the Canadian Naval Services Benevolent Trust Fund under authority of P.C. 245, January 22, 1948.
- The title of bonds, which amount to \$1,500 and are in the custody of the Minister of Finance, will be transferred to the Fund authorities in 1948-49.

- O Under a Deed of Gift of the late J. Dazell McKee, securities to the value of \$1,000 are held in trust by the Department. Revenue derived therefrom is credited to this account and used to defray certain expenses in connection with the annual award of the McKee Trophy to the individual who is considered by the Minister, upon recommendation of the selection committee, as having made the most outstanding contribution towards the advancement of Canadian aviation. The above balance includes the value of the securities which are in the custody of the Minister of Finance.
- P Entry fees of Cadet Corps contestants in the Miniature Rifle Matches of the National Rifle Association of Great Britain are credited to this account until October 31 and then forwarded to the Office of the High Commissioner for Canada in London for transmission to the Secretary of the Association.
- Q This account is credited with amounts received from the United Kingdom representing War Service Gratuities, Post-War Credits and Overseas Service Grants due members of the Royal Air Force who have been transferred to the Royal Canadian Air Force. Disbursements are made to the members concerned as the necessary authorities are completed.
- R This account records transactions relating to deposits made by cadets to finance essential personal expenses as required by College regulations.
- S This fund was established in 1909 by the late Lord Strathecona. The interest is to be expended in encouraging physical and military training in the public schools of Canada. Payments of interest are made to the Trustees semi-annually at the rate of 4 per cent per annum, and are charged to Interest on Public Debt.
- T This account is credited with unclaimed wages due employees of contractors on a cost plus basis, government plants on a management fee basis, and Crown companies.
- U All moneys of prisoners of war derived from (a) service pay, (b) earnings from work projects, (c) proceeds from sale of hand-made souvenirs, and (d) donations from relatives, etc., were credited to this account. The balance on hand as at March 31, 1948, consists of canteen profits, \$98,081.58, and amounts due escaped and hospitalized prisoners, \$713.17.
- V Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1947-48, bonds so held in respect of the Department of National Defence amounted to \$139,700.
- W This account is maintained for transactions in respect of pensions under an Act to amend the Militia Pension Act, c. 59, 1946. The amount contributed by personnel of the Armed Forces (Army, Navy and Air) was \$5,606,355.99, that by the Government, \$7,313,424, and interest amounting to \$124,788.15 was added. In addition, an amount of \$408,887.71 was transferred from other Pension Funds. Pension and retiring allowance payments amounted to \$90,933.44, gratuities and withdrawal allowances, \$233,876.46 and refunds of contributions, \$6,245.12.
- The amount of the Government's contribution credited to this account for the period October 1, 1946, to March 31, 1948, was \$471,783.10 in excess of that authorized by P.C. 72/1931 of April 30, 1948. An adjustment will be made in the fiscal year 1948-49 by debiting the account and crediting Special Receipts, Refunds to Previous Years' War and Demobilization Expenditures.
- X Deductions for Canada Savings Bonds from the pay and allowances of Army, Naval and Air Services personnel are credited to this account pending transmission to the department or agency concerned.
- Y Transactions in this account represent mainly deductions from pay of Board employees made in previous fiscal years and the subsequent transfer of these amounts to the accounts or agencies concerned. The closing balance consists of deductions for War Savings Certificates, \$1,421.55, and for Victory Loans previous to the Ninth Victory Loan, \$560.40.
- Z P.C. 2769, April 6, 1943, authorized the Minister of Finance to enter into arrangements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. The receipts reflect the incomplete subscriptions under this plan, of employees who have left the Government Service. The closing balance represents unclaimed instalments.
- ZA Receipts which cannot be allocated immediately are credited to this account pending further advice.
- ZB All transactions in connection with the interest of this Service in the operation of the canteen are recorded in this account.
- ZC Credits to this account are made up of deductions from pay and allowances of Royal Canadian Navy and Royal Canadian Air Force Officers appointed to short or medium service commissions. Such deductions are equal to the monthly pension deduction calculated under Part V of the Militia Pension Act. Debits represent payments to the officers on termination of service or to their heirs in case of death before termination of service.

ZD The balance in this account represents allowances due men who were in the Department of National Defence relief camps and who left without receiving amounts due them.

ZE All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

ZF Certain remittances received in the form of Receiver General drafts are credited to this account pending advice as to proper allocation.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each service contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

GENERAL SERVICES

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mills, W. G.	\$12,000 00		Dodds, R. V.	4,080 00	
Deputy Minister			Downey, M.	3,300 00	1,449 91
Gordon, H. F.	10,000 00		Dranfield, B.	3,000 00	
Deputy Minister			Dunn, I.	3,000 00	
(Aug. 31)			Dyer, J. A.	3,600 00	
Ross, A.,	10,000 00		(Aug. 8)		
Associate Deputy			Eccles, J. C.	3,300 00	
Minister			Edey, R. M.	3,240 00	
Mathieu, J. E. G. P. ..	8,000 00	\$ 1,334 68	Edsell, W. H.	4,740 00	1,090 87
Associate Deputy			Fink, N. H.	4,080 00	
Minister			Flagler, W. L.	3,120 00	
Sharpe, J. A.	6,600 00	839 10	(Mar. 31)		
Assistant Deputy			Fraser, L. T.	3,300 00	
Minister			(Jan. 3)		
Stephens, G. L.	10,000 00	533 44	Haines, F. M.	3,300 00	
Special Adviser to			Hanrahan, F. E.	3,600 00	
Minister			Harrington, J. M.	3,120 00	
Adams, E.	3,240 00		Holgate, P. B.	4,080 00	
Adams, E. V.	3,420 00	667 12	Humphries, E. W.	3,600 00	
Allen, N. C.	5,500 00	982 42†	Ireton, A. L. S.	5,000 00	
(Mar. 31)			Irwin, A. J.	3,360 00	
Beal, S. P.	3,120 00	1,007 11	Kidd, J. A.	4,500 00	
Beaulne, L. E.	3,120 00		Killeen, G.	4,200 00	
(Oct. 10)			Kineaid, E.	3,480 00	
Boyd, F. W.	3,120 00	748 51	Kreps, W. H.	3,000 00	
Britton, H. W.	3,000 00		(Sept. 30)		
Brown, R. P.	6,000 00		Landreville, A.	3,480 00	
(Nov. 21)			Lavergne, J. R.	3,600 00	
Campbell, B. B. S.	6,600 00	1,834 95	LeBlanc, J. O.	4,020 00	
Campbell, D. R.	3,360 00		Lisle, E.	4,320 00	
Campbell, W. G.	3,000 00		Little, M.	4,200 00	
Campeau, J. M.	3,600 00		Lowell, C. G.	3,600 00	
Cardillo, J.	3,240 00		MacGowan, M. C.	4,440 00	1,368 86
Carey, L. J.	4,080 00		MacGowan, P. H.	3,600 00	
Chisholm, J. R.	3,540 00		MacKenzie, M. S.	4,080 00	
Clarke, W. R.	3,900 00		MacKey, F. S.	4,800 00	
(July 30)			Maingot, A. J.	3,480 00	
Conroy, P. S.	5,400 00		Marshall, J. W.	3,300 00	1,417 33
Coulter, A. B.	6,000 00		Martin, R. L.	4,500 00	
Cowan, R. F.	3,000 00		McCormick, D. J.	3,300 00	806 91
(Nov. 16)			McDonald, J. H.	5,000 00	
Cross, F. M.	3,180 00		(Apr. 18)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McIntyre, E. A.	4,080 00		Rous, J. E.	3,000 00	
McKay, J. H.	3,300 00		(Oct. 10)		
McKenzie, D. C.	5,000 00		Sager, C. H.	3,900 00	
(Oct. 24)			Simson, D. C. U.	4,380 00	2,716 46†
McLeod, W. P.	3,480 00		Smith, M. H.	3,600 00	
Messenger, J. H.	3,480 00		Sowery, A.	3,000 00	
Miller, A. T.	3,900 00		Tate, H. W.	3,300 00	
Miller, S. L.	4,800 00		Thacker, T. L.	4,440 00	
Milne, A.	3,600 00		Turner, C. R. M.	3,000 00	
(Nov. 21)			Valiquette, G.	3,000 00	
Morgan, H. I.	3,000 00		Walton, C. G.	3,300 00	
Nickle, N. A.	3,000 00		Watson, A. L.	5,200 00	
(Sept. 16)			Welsby, F. W.	3,480 00	
O'Hagan, J. H. H.	3,600 00		(Sept. 21)		
Osborne, H. C.	5,400 00		Whatley, R.	6,000 00	
Packman, A. J.	4,800 00		Whiffin, H. E.	3,120 00	
Palen, F. A.	3,180 00		Whiteside, G. F.	3,300 00	
Paradis, L.	4,260 00		Wolfe, J. P.	4,560 00	
Perrin, H. E.	3,780 00		Wood, W. H.	4,080 00	
Phillips, E. C.	3,960 00		Wright, W. R.	5,000 00	956 00
Rigby, E. J.	3,000 00		Young, E. G.	3,420 00	
Robins, P. S.	3,300 00		Daily Rates:		
			*Hewer, I. B.	10 00	

* Amount paid was \$255.

† Charged to Department of Transport, Vote 402.

‡ Living allowance at the rate of \$6.66 per diem.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Andrews, M.	\$ 2,227 79	Marcoux, R. A.	670 21	Reiber, A. P.	506 30
Barnard, G. A.	573 36	McCarthy, C. W. ...	2,968 77	Ross, B. H.	1,257 64
Boivin, J. A.	669 45	McDonald, J. R.	793 93	Spitzer, V. H.	917 19
Crozier, D. F.	1,008 38	McElhinney, G. S. ...	644 06	Wallace, R. R. D. ...	2,134 80
Kruse, J. R.	841 38	Milne, W. G.	847 32	Young, C. W.	2,210 81
Leduc, J. W.	1,884 05	Murray, G. H.	2,275 67		

ARMY SERVICES

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, R. W.	\$ 3,360 00		Churchill, F. W.	3,000 00	
Attfield, A. E.	4,260 00		Clarke, D.	3,024 00	
Baines, B. C.	3,000 00		Cloutier, L.	3,024 00	
Baird, M.	3,000 00		Cookman, O. A.	3,120 00	
Barham, E. W.	3,000 00		Corbeil, B.	3,024 00	
Baron, J. M.	3,000 00		Courtright, M.	3,240 00	
Benson, L. C.	3,480 00		Cox, E. M.	4,200 00	
Bergeron, L. A.	3,024 00		Crawford, J. L.	3,120 00	
Boulette, R.	3,024 00		Davidson, G.	3,240 00	
Bridger, W. R. P.	5,100 00		Davidson, R. D.	4,200 00	
Brown, A. C.	3,456 00		Davidson, W.	3,360 00	
Burke, L. A.	5,785 00		Davis, C. C.	3,000 00	
(June 30)			Deprose, J. G.	3,000 00	
Canniff, F. H.	3,900 00		Desormiers, P.	3,024 00	
Cayer, J.	3,024 00		DesRivieres, J. G.	3,660 00	
Chabot, C. A.	4,200 00		Douglas, W.	3,480 00	
Chadwick, A. C.	3,480 00		Drennan, J. J.	3,300 00	
(Mar. 31)			Emond, H. P.	3,000 00	
Chater, W. N.	5,700 00		Emond, P. L.	3,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Evely, W. W.	3,000 00		Massia, R.	3,132 00	
Forrester, G. E.	3,000 00		McDonald, R. N.	3,300 00	
Fox, W. C.	3,600 00	\$ 90 00†	McMillan, D. Y.	3,240 00	
Gammelsiter, R. B. ...	3,132 00		McNeill, A.	3,132 00	
Gauthier, J. A.	3,180 00		Menendez, C. G.	5,400 00	
Gauthier, J. G.	3,024 00		Miglan, R.	3,240 00	
Gelley, T. F.	4,200 00		Mignault, C. L.	3,240 00	
George, H.	3,000 00	600 00†	Miller, W. R.	3,204 00	
Gibson, I. M.	3,420 00		Mordasewicz, S.	3,900 00	
Giguere, E.	3,000 00		New, F. R.	3,024 00	
Grant, L. F.	4,200 00		Noble, G. A.	3,000 00	
Harrison, B. C.	3,900 00		Perreault, N.	3,024 00	
Hay, J. C.	3,960 00		Peterson, A.	3,024 00	
Hayward, H. J.	3,000 00		Picard, A.	3,024 00	
(Mar. 15)			Piche, E. J.	3,240 00	1,464 65
Heath, H. W.	3,900 00		Plamondon, E. A.	3,960 00	
Heppenstall, E. E.	3,480 00		Pouliot, J. A.	3,120 00	
(Mar. 31)			Prosser, F. L.	3,900 00	
Hewitt, F. W.	3,000 00		Pye, E.	3,480 00	
Hickson, T.	3,000 00		Quesnel, A. W.	3,600 00	
Hiscock, H. W.	3,600 00		Ramsay, J. D.	3,240 00	
Hitsman, J. M.	3,600 00		Roberts, R. R.	3,000 00	
Hooke, H. W.	3,660 00		Rosenthal, A. L.	3,300 00	
Irvin, B. D.	3,600 00		(June 21)		
Irvine, H.	3,600 00		Ross, W. D.	3,000 00	
Johnson, C. H.	3,000 00		Roy, J. L.	3,240 00	
Kerby, W.	3,960 00		Sawyer, W. R.	7,500 00	
Larue, A.	3,024 00		Sheppey, J. W.	3,000 00	
Lauzon, L.	3,024 00		Smith, A.	6,000 00	
Leduc, D.	3,024 00		Smith, C. C.	3,000 00	
LeFrancois, J. A.	3,024 00		Stackaruk, T. P.	3,000 00	
Lemieux, L. J.	3,120 00		Steiger, A. G.	3,000 00	
Lines, W.	3,240 00		Tofts, J.	3,024 00	
Logie, G. H.	3,000 00		Vachon, A.	3,024 00	
Low, C. D.	3,900 00		Vaupel, M.	3,024 00	
Lowe, P.	4,200 00		Wall, R. L.	3,240 00	
Lowery, H.	3,000 00		Washburn, W. J.	3,900 00	
Mace, L. A.	3,480 00		Watkinson, W. G.	3,300 00	
MacEwen, P. B.	5,400 00		West, W. H.	3,024 00	
MacKenzie, G. F.	3,240 00		Willisroft, W. G.	3,000 00	600 00†
Magowan, G. A.	3,132 00		Willmets, H. G.	4,200 00	
Maple, H. E.	4,800 00		Wolff, L. H.	3,660 00	
Martel, J. E.	3,120 00		Young, J. M.	3,000 00	
Martin, G. A.	3,024 00				

† Living allowance, annual rate.

NAVAL SERVICES

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Alexander, W. R.	\$ 3,600 00		Barnes, G. S.	3,120 00	
(July 7)			Bartlett, H. L.	3,300 00	
Allen, B. W.	3,130 00		Beamish, G. H. O.	3,120 00	
Anderson, C. F.	3,000 00		Beanlands, J. T.	3,600 00	
Anderson, N. U.	3,000 00		(Dec. 20)		
Ashbee, H.	3,480 00		Beaton, G. E.	3,000 00	
Atkinson, I. R.	3,130 00		(May 31)		
(Feb. 29)			Beecher, O.	3,300 00	
Bailey, R. P.	3,900 00		Belliveau, J. G.	3,600 00	
Baker, H. A.	3,120 00		Bentley, A.	3,120 00	
Barbes, V. A. C.	3,120 00		Bevan, D.	3,900 00	
(Dec. 16)			Birrell, A. L.	4,800 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Boyce, R. G.	3,130 00		Lovett, G. F.	3,480 00	780 30
Brown, L. A.	4,200 00		Lowe, D. M.	4,500 00	
Brown, W. M.	3,660 00		Luther, G. M.	5,100 00	1,107 92
Buscomb, G. J.	3,000 00	\$ 1,138 91	MacDonald, L.	3,300 00	775 00
Callender, R. G.	3,240 00		MacDonald, W.	3,120 00	
Cameron, D. C.	3,300 00		MacDougall, H. S.	3,300 00	
Carpenter, N. O.	4,200 00	620 67	MacDowall, M. E.	3,600 00	
Carson, N. T.	3,300 00		MacGregor, R.	3,960 00	
Case, S. H.	3,000 00		MacKay, W. R.	3,000 00	
Chandler, W. H.	3,120 00		Macklin, H. R.	3,000 00	1,170 22
Chomyn, M. W.	3,600 00		MacNamara, H. N.	4,200 00	
Collier, G.	3,130 00		Madill, C. L.	3,000 00	
Conquer, S. F.	3,480 00		Mansfield, A.	3,300 00	
Cook, C. C.	4,200 00		McAteer, W.	3,000 00	
Cormack, F. W.	3,000 00		McCrary, R. C.	3,180 00	
Creelman, W.	3,300 00		McFarlane, R. G.	3,300 00	
Crowther, J. D.	3,180 00		McGowan, E. S.	3,000 00	
Daly, J. E.	3,000 00		McLaurin, W.	3,180 00	
Darling, D. I.	3,300 00		Middleton, J.	3,120 00	
Davey, W. S.	3,000 00		Milne, J. D.	3,000 00	
Davidson, D. A.	3,000 00		Milne, J. E. (June 6) ..	3,600 00	
Davis, L. A. W.	3,660 00		Milnes, R. A. C.	3,000 00	
Dick, J.	5,700 00		Mockridge, C. W.	3,000 00	
Down, A. H.	3,300 00		Moir, J. S. (Dec. 3) ..	3,000 00	
Downey, J. E.	3,120 00		Monroe, J. F.	3,300 00	
Duncanson, C. G. F. ..	3,120 00		Moore, F. J. R.	3,900 00	
(June 6)			Morton, R.	3,300 00	
Dunham, W.	3,060 00		Moss, W.	3,660 00	
Durward, W. B.	3,300 00	1,194 16	Mossop, J. A.	3,120 00	
Fell, K. L.	3,120 00		Muirhead, T. E.	3,900 00	629 57
Fletcher, G. G.	3,420 00		Mulcahy, R. (June 14)	3,600 00	
Fletcher, L.	3,120 00	569 11	Murphy, W. J.	3,600 00	
Francis, A. G.	3,300 00		Neville, E. J.	4,800 00	
Fraser, J. E.	4,080 00	1,043 18	Nichols, W. H.	3,480 00	
Gard, W. H.	3,120 00		O'Brien, V. G.	3,300 00	
Garland, E. C.	3,120 00		Oldfield, K. J.	3,000 00	
Gaylard, R.	3,660 00		Osborne, B.	3,120 00	
George, R.	3,000 00		Palmeter, H. S.	3,000 00	
Giles, H. (Sept. 30) ..	3,120 00		Pearson, R.	4,800 00	1,210 14
Gittens, W. H.	3,600 00		Pierce, J. F.	3,240 00	
Gray, M. F.	3,120 00		Pineau, W. F.	3,300 00	
Harber, J. W.	3,180 00		Pittman, D. G. L.	4,800 00	
Harley, J. P.	3,300 00		Pon, H. R.	3,300 00	
Hart, W. R.	3,120 00		Ramsay, W. A.	4,800 00	
Harvison, C. W.	3,300 00	1,626 90	Roberts, R.	3,000 00	
Hearn, G.	3,000 00		Rolland, L. S.	4,200 00	
Heffler, G. F.	3,300 00		Rough, F. H.	3,120 00	
Hill, P. J.	3,300 00		Rowe, T. K.	3,600 00	
Hines, W.	3,000 00		Rowlands, J. H.	3,000 00	
Holden, C. W.	3,300 00		Sands, G.	4,200 00	
Hoolihan, H. D.	3,240 00		Scott, S. H.	3,480 00	
Iveson, F. W. (Aug. 15)	3,000 00		Sharpe, W. L. E.	3,840 00	
Jackson, R.	3,000 00		Skerry, F. S.	3,300 00	
Johnstone, M. B. M. ..	3,960 00		Slade, K. G.	3,660 00	
Keirstead, R. M.	3,900 00		Slater, J. C.	3,300 00	
Kerfoot, J. H.	3,120 00		Smedley, H.	3,000 00	
Klempner, H.	3,600 00		Smith, C. J. W.	3,000 00	
(May 31)			Smith, E.	3,300 00	
Leahy, W. M.	3,360 00		Smith, M. S.	3,000 00	
(Oct. 31)			Soper, H. K. (Apr. 5) ..	3,000 00	
Lemmon, C. C.	3,300 00		Stead, R. A.	3,300 00	
(Mar. 31)			Stephen, G.	3,240 00	
Livingstone, H. L.	4,200 00		Streeter, H.	3,300 00	
Loucks, W. W.	3,000 00		Taylor, A. N.	3,720 00	
(May 31)			Taylor, D. B.	5,500 00	
			Taylor, G. W.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Taylor, L. B.	3,840 00		Ward, A. C. (Feb. 21) .	3,000 00	
Thompson, S.	3,480 00	645 67	Weagle, E. G.	3,480 00	
Thornton, J. P.	3,000 00		Weatherston, D. S.		
Thornton, R.	4,200 00		(Oct. 21)	3,120 00	
Tordoff, H.	3,300 00		Welton, J. S.	3,480 00	
Tracey, A. H.	3,120 00		Whelen, P. G.	3,360 00	
Tredwell, C. O.	3,120 00		White, Glen A.	3,900 00	
Trott, A.	4,380 00		Wilkins, C. F.	3,300 00	
Tucker, G.	4,440 00		Williams, F.	3,000 00	
Turner, F. E.	3,960 00		Wood, C. N.	3,300 00	
Vogan, E. L.	4,200 00		Young, C. H.	3,900 00	
Wade, F. G.	3,480 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Barrett, E. D.\$	506 22	Borland, A. C.	2,120 32	Hanson, W.	1,989 45
Blount, J. A.	544 97	Boulger, J. J.	2,256 07	Mahoney, C. W. ..	2,572 90
Bond, M. E.	1,784 42	Campbell, D. A. ...	2,330 22	McLennan, R.	2,104 97

AIR SERVICES

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, W. H.\$	3,360 00		Jenness, D. (July 31) ..	5,000 00	
Angus, D. B.	3,120 00		Lynch, C. V.	3,120 00	
Bate, W. A.	3,000 00		Mallory, G. E.	3,300 00	
Cairns, K. C.	4,800 00		McEwen, J.	3,600 00	
Card, M. L.	3,300 00	\$ 862 80	Nolan, A. E.	3,000 00	
Carter, J. B.	3,720 00		O'Brien, G.	3,000 00	
Clark, A. O.	3,120 00		O'Connell, E. R.	3,180 00	
Crawford, A.	3,000 00		Savage, H. M.	3,120 00	
Donald, J. G.	3,120 00		Sutton, W. B. M.	3,000 00	
Goodenough, H. J.	3,600 00		Tant, V. E.	3,120 00	
Halley, J.	3,000 00		Tupper, R. J.	3,000 00	
Hamer, T. H.	3,000 00		Underhill, J. (Dec. 31)	3,000 00	
Harris, A. P.	3,120 00		Ward, A.	3,000 00	
Herring, B.	3,240 00		Wilson, W. B.	3,720 00	
Hitchins, F. H.			Woodbridge, J. H.	3,000 00	
(Mar. 31)	4,200 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
McPherson, C.\$	746 24

DEFENCE RESEARCH AND DEVELOPMENT

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Solandt, O. M.\$	12,000 00	\$ 2,521 43	Barrett, H. M.	7,500 00	
Director General			Barton, W. H.	3,960 00	
Anderson, R. E.	3,000 00		Bate, C. B.	3,600 00	
Andrew, E. H.	3,540 00	657 43	Benson, M. G.	3,120 00	
Andrews, R. J.	3,132 00		Brindle, A.	5,400 00	
Arnell, J. C.	4,380 00		Brook, G. E.	4,500 00	1,358 20
Baker, B. O.	3,600 00		Cameron, I.	3,240 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Chipman, R. A. (Sept. 15)	4,260 00		Martin, C. D.	3,600 00	
Cook, T. W. (Oct. 3)	3,600 00		Martineau, R.	3,600 00	
Cowie, W. E.	4,140 00		Mason, H. E. (Oct. 25)	3,000 00	
Cox, J. W.	3,600 00	660 05	Massey, E. E.	4,200 00	
Croal, J. P.	3,000 00	643 69	McKay, W. B.	3,240 00	
Cullwick, E. G.	6,000 00	1,178 65	McKie, J. G.	4,200 00	
Cuthbert, A. G.	3,000 00	606 84	McLintock, W. S.	3,600 00	
Dacey, J. R.	6,000 00		McNamara, C. P.	3,960 00	
Dale, J. W.	3,780 00		Meek, J. H.	3,600 00	718 31
Davies, E. L.	9,000 00		Milliken, G. E. S.	3,000 00	
Davies, F. T.	4,800 00		Morton, N. W.	5,800 00	831 28
Delaney, W. E.	3,540 00		Myers, J. L.	3,600 00	
Dixon, V. L.	3,240 00		Nasmyth, P. W.	3,240 00	
Dodd, W. C.	3,000 00		Neil, J.	4,380 00	
Dubuc, M. (Mar. 31)	3,000 00		Pascoe, T.	3,960 00	
Dunn, G. W.	6,000 00		Patrick, S. J.	3,240 00	
Fages, C. A.	4,200 00		Peacock, B.	3,000 00	
Field, G. S.	8,000 00	1,853 66	Philips, A. C.	3,600 00	
Fish, H. J.	4,800 00		Reed, G. B.	4,000 00	1,296 39
Fordyce, A. M.	4,800 00		Reed, R. W. (Sept. 4)	3,000 00	
Garlend, G.	3,300 00		Reesor, J. W. B.	3,000 00	
Gay, G.	4,380 00		Richardson, B. A.	3,120 00	
Giroux, J. P.	3,000 00		Robinson, D. B. W. ...	4,200 00	
Goodspeed, F. M. (Sept. 12)	4,200 00		Rose, D. C.	7,500 00	
Graham, H. C.	3,600 00		Rowley, G. W.	5,400 00	
Guy, E. I.	3,960 00		Sandoz, O. A.	3,000 00	
Harvey, R. B.	3,600 00		Schmidlin, E. F.	4,200 00	
Hocking, B. (Sept. 30)	3,000 00		Scott, J. C.	4,200 00	542 45
Hodgins, J. W.	4,200 00		Sheffer, H.	4,200 00	
Holsgrove, B. J.	3,600 00		Simpson, S. D.	3,000 00	
Hopewell, W. W.	3,000 00		Spackman, N.	3,600 00	
Humphrey, W. D.	3,600 00		Stannard, A. F. B.	3,960 00	
Hunt, R. G.	3,960 00		Stark, J.	3,000 00	
Johnson, J. S.	4,200 00		Stewart, C. H.	3,000 00	
Johnston, R. H.	3,120 00		Stonier-Hamnet, H. ... (Aug. 31)	3,000 00	
Jones, A. C.	3,780 00	1,770 43	Therault, H.	3,000 00	
Jones, C. G.	3,000 00		Tidy, G. H.	3,000 00	
Jones, F. W.	3,780 00		Tillman, R. P.	3,240 00	
Karch, A. P.	3,360 00		Turner, C. H. M.	3,600 00	
Katz, M.	4,380 00		Watson, G. D.	3,780 00	
King, R. O.	5,000 00	3,063 33	Webber, A. H. S.	3,120 00	
King, T. E.	4,380 00		West, A. S. (Sept. 30)	3,600 00	
Lambert, A. P. R.	4,800 00		Wickson, A. K.	4,200 00	
Lang, E. J. I.	3,240 00		Wiggins, E. J.	4,200 00	
Langille, R. C.	3,600 00		Wood, A. J. (June 30)	4,800 00	1,351 60
Lanthier, W. J.	3,000 00		Woodcock, A. H.	4,380 00	637 94
Low, A. R.	3,600 00		Wright, A. L.	4,800 00	557 55
MacCallum, W. J.	4,800 00	1,003 84	Wright, G. S.	3,600 00	4,200 00†
MacDonald, D. R. H. ...	4,380 00		Wyers, H. A.	3,000 00	
MacNeil, R. G.	4,560 00				
Marier, G.	3,000 00	520 11			

† Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Maass, O.	\$ 1,200 49	Shaum, G. M.	688 90

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

The Acme Glove Works, Limited, Montreal, Que., \$13,298.77; Acme Tire Limited, London, Ont., \$55,609.31; Aeron Construction Co., Toronto, Ont., \$11,145; Aikenhead Hardware Limited, Toronto, Ont., \$10,654.37; Aircraft Components Corporation, Alexandria, Va., U.S.A., \$18,120.15; Aircraft Repair Ltd., Edmonton, Alta., \$15,203.53; Alberta Meat Co., Vancouver, B.C., \$47,046.78; The Alberta Government Telephones, Edmonton, Alta., \$61,317.18; University of Alberta Hospital, Edmonton, Alta., \$17,805.55; Albanson Armature Mfg. Co., Ltd., Toronto, Ont., \$14,263.48; Allis Chalmers Rumley, Ltd., Calgary, Alta., \$17,420.62; Alpha Aracoon Radio Co., Ltd., Toronto, Ont., \$11,586.84; Aluminum Insulation Limited, Montreal, Que., \$14,574.56; C. L. Amos Coal Co., Canada, Ltd., Montreal, Que., \$13,028.99; Anaconda American Brass, Limited, Toronto, Ont., \$27,724.39; S. Anglin Co., Ltd., Kingston, Ont., \$50,346.45; Anglo-Canadian Oils, Ltd., Brandon, Man., \$87,703.96; Archibald Coal Co., Ltd., Halifax, N.S., \$36,637.33; Armo Drainage & Metal Products of Canada Ltd., Edmonton, Alta., \$44,637.51; J. H. Ashdown Hardware Co., Ltd., Winnipeg, Man., \$30,359.70; Associated Screen News, Limited, Montreal, Que., \$12,282.57; Atlantic Acadia Sugar Sales Company, Ltd., Montreal, Que., \$22,863.38; Atlas Asbestos Co., Ltd., Montreal, Que., \$14,608.41; Atlas Polar Co., Ltd., Toronto, Ont., \$16,185.70; Atlas Steels, Ltd., Welland, Ont., \$20,468.98; Government of Australia, \$36,510.43; Auto Electric Service Co., Ltd., Toronto, Ont., \$24,345.65; Automatic Electric (Canada) Ltd., Toronto, Ont., \$16,622.93; Aviation Electric, Ltd., Montreal, Que., \$73,483.23; Avon River Power Co., Ltd., Windsor, N.S., \$30,437.61.

P. Bain Lumber Mills Ltd., Whonock, B.C., \$11,339.98; The Ball Planing Mill Co., Ltd., Barrie, Ont., \$15,489.52; R. M. Ballantyne Ltd., Stratford, Ont., \$14,170.20; W. L. Ballentine Co., Ltd., Toronto, Ont., \$19,576.20; W. J. Barber & Company, Montreal, Que., \$17,703.71; Barry and Staines Linoleum (Canada), Ltd., Farnham, Que., \$10,942.38; Bausch & Lomb Optical Co., Ltd., Toronto, Ont., \$135,636.66; Beaver Specialty Ltd., Toronto, Ont., \$15,396.99; Beavers Dental Burs, Morrisburg, Ont., \$43,765.40; W. C. Becker Equipment Co., Limited, Toronto, Ont., \$83,897.69; Bedard & Hamel Ltd., Montreal, Que., \$13,814; Beech Aircraft Corporation, Wichita, Kan., U.S.A., \$21,690.70; Belding-Corticelli, Ltd., Montreal, Que., \$24,818.23; The Bell Telephone Co. of Canada, Montreal, Que., \$267,994.98; Bennett & White Construction Co., Ltd., Vancouver, B.C., \$16,549.12; Benograph, Montreal, Que., \$10,634.71; A. C. Benson Shipyard, Ltd., Vancouver, B.C., \$10,015.06; Black-Sivalls & Bryson Ltd., Calgary, Alta., \$21,247.16; B. A. Blakeney Ltd., Halifax, N.S., \$25,312.42; Blue Peter Steamships Ltd., Montreal, Que., \$125,000; The Borden Co., Ltd., Toronto, Ont., \$14,949.87; G. A. Boulet, Limitée, St. Tite, Que., \$16,586.80; Brandram-Henderson, Ltd., Montreal, Que., \$17,050.09; J. H. Brandy Co., Ltd., Winnipeg, Man., \$15,178.40; British Aeroplane Engines, Ltd., Montreal, Que., \$86,828.59; British America Paint Co., Ltd., Victoria, B.C., \$29,936.81; British American Oil Co., Ltd., Toronto, Ont., \$311,321.28; British Columbia Electric Company, Ltd., Victoria, B.C., \$88,360.44; British Columbia Electric Railway Co., Ltd., Victoria, B.C., \$242,798.08; British Columbia Forest Products Ltd., Victoria, B.C., \$22,055.19; British Columbia Power Commission, Victoria, B.C., \$23,134.24; British Columbia Telephone Co., Victoria, B.C., \$63,266.80; British Yukon Navigation Co., White Horse, Y.T., \$1,062,206.90; Brockville Co-operative Association, Brockville, Ont., \$14,893.27; Brockville Public Utilities Commission, Brockville, Ont., \$14,690.77; Brook Tomlinson White Pine Lumber Ltd., Vancouver, B.C., \$12,322.88; Burgess Battery Co., Niagara Falls, Ont., \$13,024.09; Burns & Co., Ltd., Calgary, Alta., \$235,715.28; P. Burns & Co., Ltd., Toronto, Ont., \$126,798.03; Burrard Dry Dock Co., Ltd., North Vancouver, B.C., \$116,690.39; Burrard Fuels Ltd., Vancouver, B.C., \$31,411.78; H. C. Burton & Co., Ltd., Hamilton, Ont., \$33,294.83.

Calgary Power Co., Ltd., Calgary, Alta., \$21,167.11; The Calgary School Board, Calgary, Alta., \$64,365.79; Gordon Campbell Ltd., Vancouver, B.C., \$38,580.80; Canada Bread Co., Ltd., Toronto, Ont., \$29,988.13; Canada Catering Company Ltd., Toronto, Ont., \$10,148.05; Canada Cement Co., Ltd., Montreal, Que., \$82,455.19; Canada Coal Ltd., Toronto, Ont., \$60,539.64; Canada and Dominion Sugar Co., Ltd., Montreal, Que., \$13,094.30; The Canada Gunito Co., Ltd., Montreal, Que., \$21,010; Canada Packers, Ltd., Toronto, Ont., \$88,558.96; Canada Paint Co., Ltd., Montreal, Que., \$30,150.69; Canada Sand Papers, Ltd., Preston, Ont., \$13,126.77; Canada Starch Sales Co., Ltd., Montreal, Que., \$29,561.79; Canada West Shoe Mfg. Co., Ltd., Winnipeg, Man., \$52,053.83; Canada Western Cordage Company, Ltd., Vancouver, B.C., \$10,308.03; Canada Wire & Cable Co., Ltd., Toronto, Ont., \$32,795.53; Canadair Ltd., Montreal, Que., \$2,899,259.38; Canadian Airways, Ltd., Winnipeg, Man., \$16,134.76; Canadian Aviation Electronics Limited, Montreal, Que., \$84,128.24; Canadian Bridge Co., Ltd., Walkerville, Ont., \$131,741.77; Canadian Cannery, Ltd., Hamilton, Ont., \$81,774.68; Canadian Cannery (Western), Ltd., Vancouver, B.C., \$35,655.58; Canadian Car & Foundry Co., Ltd., Montreal, Que., \$149,739.30; Canadian Converters' Co., Ltd., Montreal, Que., \$16,943.35; Canadian Corps of Commissioners, Ottawa, Ont., \$607,825.96; Canadian Cottons, Ltd., Montreal, Que., \$22,963.58; Canadian Durex Abrasives, Ltd., Toronto, Ont., \$12,697.39; Canadian Fairbanks-Morse Co., Ltd., Montreal, Que., \$74,935.20; Canadian General Electric Co., Ltd., Toronto, Ont., \$173,561.80; Canadian Hanson & Van Winkle Co., Ltd., Toronto, Ont., \$16,160.37; The Canadian Import Co., Limited, Quebec, Que., \$89,829.02; Canadian Industries, Ltd., Montreal, Que., \$222,789.75; Canadian Ingersoll-Rand Co., Ltd., Montreal, Que., \$12,199.77; Canadian Johns-Manville Co., Ltd., Toronto, Ont., \$17,823.20; Canadian Kodak Sales, Ltd., Toronto, Ont., \$133,826.70; Canadian Laboratory Supplies, Limited, Montreal, Que., \$10,125.60; Canadian Laco Lamps, Ltd., Montreal, Que., \$10,289.25; Canadian Lift Truck Co., Ltd., Montreal, Que., \$31,584.25; Canadian Liquid Air Co., Ltd., Montreal, Que., \$37,898.29; Canadian Marconi Co., Montreal, Que., \$146,164.05; Canadian Mixemobile Co., Ltd., Vancouver, B.C., \$10,668; Canadian National Carbon Co., Ltd., Toronto, Ont., \$22,433.84; Canadian National Express, Montreal, Que., \$11,067.02; Canadian National Railways, Montreal, Que., \$3,207,075.39; Canadian National Steamships, Montreal, Que., \$12,121.26; Canadian National Telegraphs, Montreal, Que., \$284,545.12; Canadian Oil Companies Ltd., Toronto,

Ont., \$44,391.01; Canadian Pacific Airlines, Ltd., Montreal, Que., \$72,720.53; Canadian Pacific Express Co., Montreal, Que., \$53,967.78; Canadian Pacific Railway Co., Montreal, Que., \$2,436,462.05; Canadian Pratt & Whitney Aircraft Co., Ltd., Montreal, Que., \$595,531.17; Canadian Top & Body Corporation, Ltd., Tilbury, Ont., \$99,372.19; Canadian Triangle Wire and Cable Co., Ltd., Toronto, Ont., \$10,541.32; Canadian Utilities, Ltd., Calgary, Alta., \$12,716.23; Canadian Western Lumber Co., Ltd., Fraser Mills, B.C., \$30,665.76; The Canadian Western Natural Gas, Light, Heat & Power Co., Ltd., Calgary, Alta., \$72,412.67; Canadian Westinghouse Co., Ltd., Hamilton, Ont., \$30,197.06; Canadian White Pine Co., Ltd., Vancouver, B.C., \$36,820.20; Canadian Wirebound Boxes, Ltd., Toronto, Ont., \$72,349.38; Canadian Wright, Ltd., Montreal, Que., \$133,616.89; Capital Coal Co., Limited, Winnipeg, Man. \$29,554.28; Capital Tire Sales, Ottawa, Ont., \$29,379.82; Carnation Co., Ltd., Toronto, Ont., \$41,154.72; Magloire Cauchon Ltée., Quebec, Que., \$27,871.74; Central Aircraft, Ltd., Malton, Ont., \$83,695.40; Central Alberta Dairy Pool, Red Deer, Alta., \$49,129.95; Central Canada Coal Co., Ltd., Brockville, Ont., \$42,460.14; Central Scientific Co., of Canada, Ltd., Toronto, Ont., \$14,529.87; Chadwick-Carroll Brass & Fixtures, Ltd., Hamilton, Ont., \$11,584.45; J. Geo. Chalifour, Quebec, Que., \$41,452.73; Chicago Aerial Survey Company, Chicago, Ill., U.S.A., \$10,954.50; Children's Shoe Mfg., Co., Ltd., Quebec, Que., \$16,836.40; Chown Ltd., Kingston, Ont., \$11,448.32; Chrysler Corporation of Canada, Ltd., Windsor, Ont., \$117,061.64; Church Brothers, Hamilton, Ont., \$154,412.18; Cities Service Oil Co., Ltd., Toronto, Ont., \$63,082.05; Citizens' Dairy, Belleville, Ont., \$16,860.62; City Dairy, Ltd., Winnipeg, Man., \$11,653.98; Clayton & Sons, Ltd., Halifax, N.S., \$16,992.46; Coal Sellers Co., Ltd., Calgary, Alta., \$30,589.71; Codville Co., Ltd., Winnipeg, Man., \$18,276.44; Coleman Packing Co., Ltd., London, Ont., \$42,384.60; Colonial Weaving Co., Ltd., Peterborough, Ont., \$14,125.45; R. B. Colwell, Ltd., Halifax, N.S., \$38,265.45; Combustion Engineering Corp., Ltd., Montreal, Que., \$12,053.25; Commercial Tire (Alberta) Ltd., Calgary, Alta., \$20,437.14; Community Coal Co., Limited, Dartmouth, N.S., \$16,653.21; Conger Lehigh Coal Co., Ltd., Toronto, Ont., \$24,218.92; Consolidated Coal Co., Ltd., Vancouver, B.C., \$14,261.95; Consumers Glove Co., Ltd., Montreal, Que., \$20,039.04; H. H. Cooper, Ltd., Edmonton, Alta., \$10,541.74; Cordage Distributors, Ltd., Toronto, Ont., \$20,849.93; Cordex Company, Toronto, Ont., \$20,893.52; Costello Equipment Co., Ltd., Calgary, Alta., \$11,942.44; James Cowan & Co., Ltd., London, Ont., \$25,248.59; Crane, Ltd., Montreal, Que., \$163,009.68; A. Cross & Co., Ltd., Toronto, Ont., \$19,600.60; Geo. W. Crothers, Ltd., Leaside, Ont., \$23,104; Crown Diamond Paint Co., Ltd., Outremont, Que., \$16,442.96; Cumming & Dolbie, Brandon, Man., \$91,242.74; Cummins Diesel Sales of B.C., Ltd., Vancouver, B.C., \$15,699.23; Cunard Donaldson Limited, Montreal, Que., \$64,698.35; S. Cunard & Company Ltd., Halifax, N.S., \$221,581.66; R. H. & L. O. Curran, Bedford, N.S., \$53,678.

Dartmouth Coal and Supply Co., Ltd., Dartmouth, N.S., \$18,997.42; Frank R. Dauphinee, Dartmouth, N.S., \$13,746.88; The De Havilland Aircraft of Canada, Ltd., Toronto, Ont., \$173,535.74; W. J. Dennison's Transfer, Brandon, Man., \$12,571.88; Diamond T Trucks Ltd., Toronto, Ont., \$160,082; Diethers, Ltd., Vancouver, B.C., \$20,273.40; Joseph Dolan & Sons Ltd., Ottawa, Ont., \$12,150.70; Dominion Bridge Co., Ltd., Montreal, Que., \$38,300.88; Dominion Coal Co., Ltd., Sydney, N.S., \$229,069.99; Dominion Engineering Co., Ltd., Montreal, Que., \$11,626.53; Dominion Government—Canadian Arsenals Limited, \$1,207,093.97. Department of External Affairs, \$19,616.60. Department of Justice, \$19,986.13. Department of Mines and Resources, \$11,274.63. National Harbours Board, \$33,253.69. National Research Council, \$46,368.78. Department of National Revenue, \$816,014.16. Post Office Department, \$53,144.51. Department of Public Printing and Stationery, \$958,491.78. Department of Public Works, \$41,391.35. Department of Reconstruction and Supply, \$361,885.77. Royal Canadian Mint, \$198,151.28. Department of Transport, \$28,845.37. War Assets Corporation, \$470,970.06; Dominion Oilcloth and Linoleum Co., Ltd., Montreal, Que., \$30,084.10; Dominion Oxygen Co., Ltd., Toronto, Ont., \$15,062.09; Dominion Road Machinery Co., Ltd., Goderich, Ont., \$23,624.82; The Dominion Sanitary Wiper Co., Limited, Montreal, Que., \$18,091.92; Dominion Steel and Coal Corporation, Ltd., Montreal, Que., \$57,281.85; Dominion Textile Co., Ltd., Montreal, Que., \$10,853.56; Doran Construction Co., Ltd., Ottawa, Ont., \$34,256.15; Dorothea Knitting Mills, Ltd., Leaside, Ont., \$22,013.92; Drake Gibson Coal Ltd., Regina, Sask., \$11,720.24; Louis Drinka & Son, Kingston, Ont., \$11,568.97; Drummond, McCall & Co., Ltd., Montreal, Que., \$18,218.26; A. Drury, Alliston, Ont., \$37,300.25; Drury's Fuel & Builders Supplies Reg'd., Kingston, Ont., \$12,028.87; G. B. Duff, Bedford, N.S., \$18,448; Dunlop Tire & Rubber Goods Co., Ltd., Toronto, Ont., \$45,201.67; J. P. Dupuis, Ltd., Verdun, Que., \$80,511.48.

The Earl Clothing Co., Montreal, Que., \$12,030.85; Eastern Coal Co., Ltd., Saint John, N.B., \$19,066.25; Eastern Light & Power Co., Ltd., Sydney, N.S., \$38,652.30; The T. Eaton Co., Ltd., Toronto, Ont., \$74,024.75; City of Edmonton, Alta., \$97,135.42; Edmonton City Dairy, Ltd., Edmonton, Alta., \$17,885.81; Edmonton Paint & Glass Co., Ltd., Edmonton, Alta., \$17,206; Edmonton Produce Co. Ltd., Edmonton, Alta., \$13,961.79; Edmonton Tire Co., Ltd., Edmonton, Alta., \$12,252.14; Electronic Supply Co. (Ottawa), Ltd., Ottawa, Ont., \$20,642.72; Empire Brass Mfg. Co., Ltd., London, Ont., \$22,198.07; Empire-Hanna Coal Co., Ltd., Toronto, Ont., \$10,626.98; Empire Sash & Door Co., Ltd., Winnipeg, Man., \$13,599.85; Engineered Buildings (Man.) Co., Winnipeg, Man., \$21,812.09; T. H. Estabrooks Co., Ltd., Saint John, N.B., \$66,148.18; Evans, Coleman and Evans, Ltd., Vancouver, B.C., \$43,035.17; Exide Batteries of Canada, Ltd., Toronto, Ont., \$27,286.16.

Fairechild Aircraft, Ltd., Longueuil, Que., \$28,460.28; Fairechild Camera and Instrument Corporation, Jamaica, N.Y., U.S.A., \$75,610.15; V. D. Falconer, Clinton, Ont., \$33,098.94; Farmers', Ltd., Halifax, N.S., \$13,179.29; Firestone Tire & Rubber Co. of Canada, Ltd., Hamilton, Ont., \$12,156.02; First Co-operative Packers of Ontario, Ltd., Barrie, Ont., \$68,943.98; Fisher Scientific Co., Ltd., Montreal, Que., \$17,232.41; Fleck Bros., Ltd., Vancouver, B.C., \$20,547.24; Ford Motor Co. of Canada, Ltd., Windsor, Ont., \$150,249.56; Fort Rouge Cartage & Transfer, Winnipeg, Man., \$13,208.08; Fort St. John Lumber Co. Limited, Fort St. John, B.C., \$22,080.19; Four Wheel Drive Auto Co., Ltd., Kitchener, Ont., \$166,246.30; Fraser Valley Milk Producers' Association, Vancouver, B.C., \$40,655.44; French Advertising Services, Limited, Montreal, Que., \$26,377.26; Frigidaire Products of Canada, Ltd., Leaside, Ont., \$36,179.48; Fundy Construction Co., Ltd., Halifax, N.S., \$17,489.48.

Gainers, Ltd., Edmonton South, Alta., \$36,501.72; Galibert, Ltd., Montreal, Que., \$10,630.13; Gamble Robinson Ltd., Ottawa, Ont., \$47,336.23; Garages Co-operatifs de Montreal, Montreal, Que., \$15,770.36; Gas & Oil Products, Ltd., Calgary, Alta., \$36,636.40; Jean Marie Gaulin, Quebec, Que., \$13,009.50; Gault Brothers, Ltd., Vancouver, B.C., \$15,237.19; General Milk Products of Canada, Ltd., Brockville, Ont., \$23,805.79; General Motors Products of Canada, Ltd., Oshawa, Ont., \$137,394.12; General Paint Corporation of Canada, Ltd., Vancouver, B.C., \$19,723.47; General Steel Wares, Ltd., Montreal, Que., \$30,922.39; The General Tire & Rubber Co. of Canada, Ltd., Toronto, Ont., \$10,378; George C. German, Clinton, Ont., \$13,952.11; Henry E. Gibson & Company, Winnipeg, Man., \$24,451.08; R. E. Gibson & Co., Simcoe, Ont., \$25,052.22; Kenneth C. Giffen Company, Toronto, Ont., \$21,990; Gilfillan Bros., Inc., Los Angeles, Cal., U.S.A., \$18,633.57; Globe Oil Co. of Canada, Ltd., Westboro, Ont., \$20,145.37; Globelite Batteries, Ltd., Winnipeg, Man., \$31,558.04; Good Rich Refining Co., Ltd., Port Credit, Ont., \$11,569.69; B. F. Goodrich Rubber Co. of Canada, Ltd., Kitchener, Ont., \$24,970.70; The Goodyear Tire and Rubber Co. of Canada, Ltd., New Toronto, Ont., \$44,219.25; Gordon & Belyea, Ltd., Vancouver, B.C., \$17,277.59; Grandmere Knitting Co., Ltd., Grandmere, Que., \$16,343.58; Grandor Lumber Co., Ltd., Toronto, Ont., \$20,004.51; Great West Coal Co., Ltd., Brandon, Man., \$27,331.24; The Great Western Garment Co., Ltd., Edmonton, Alta., \$76,394.38; B. Greening Wire Co., Ltd., Hamilton, Ont., \$10,873.06; Greenshields-Hodgson-Racine, Limited, Montreal, Que., \$11,831.62; Guaranty Silk Dyeing & Finishing Co., Ltd., St. Catharines, Ont., \$15,874.05; Gypsum Lime & Alabastine, Canada, Ltd., Toronto, Ont., \$22,308.41.

City of Halifax, N.S., \$77,783.88; Halifax Shipyards, Ltd., Halifax, N.S., \$2,535,353.03; Hall Fuel, Ltd., Ottawa, Ont., \$38,324.60; Halliday, Dubé Lumber Co., Montreal, Que., \$75,669.41; Hamilton Harbour Commissioners, Hamilton, Ont., \$10,069.20; Geo. P. Harris Ltd., Ottawa, Ont., \$17,892.19; R. V. Harris, Bedford, N.S., \$25,000; Harstone Coal Company, Winnipeg, Man., \$24,017.74; Hart Battery Co., Ltd., St. Johns, Que., \$22,319.33; Hayward Lumber Co., Ltd., Edmonton, Alta., \$27,005.14; John Heney & Son, Ltd., Ottawa, Ont., \$34,125.44; Hepburn Brothers, Picton, Ont., \$36,403.56; Hickey & Aubut Incorporated, Montreal, Que., \$13,431.30; Edmund Hind Lumber Co., Ltd., Toronto, Ont., \$19,408.92; Hinde & Dauch Paper Co. of Canada, Ltd., Toronto, Ont., \$20,449.72; Hobbs Glass, Ltd., London, Ont., \$20,286.74; Hogan Lumber Co., Halifax, N.S., \$29,772.56; The Holden Manufacturing Co., Ltd., Ottawa, Ont., \$29,553.97; R. M. Hollingshead Co. of Canada, Ltd., Toronto, Ont., \$133,153.35; Home Oil Distributors, Ltd., Vancouver, B.C., \$62,649.91; Horne & Pitfield, Ltd., Calgary, Alta., \$58,321.06; E. F. Houghton & Co. of Canada, Ltd., Toronto, Ont., \$63,724.61; Hudson's Bay Co., Winnipeg, Man., \$101,981.40; Hydro-Quebec, Montreal, Que., \$162,846.21; Hygrade Corrugated Products, Ltd., London, Ont., \$25,003.61.

Imperial Oil, Ltd., Toronto, Ont., \$3,811,199.13; Imperial Tobacco Sales Company of Canada, Limited, Montreal, Que., \$12,257.84; Imperial Fuels, Ltd., London, Ont., \$126,739.22; Industrial Machinery Co., Limited, Halifax, N.S., \$10,274.58; Industrial & Road Equipment Ltd., Calgary, Alta., \$45,465.91; Industrial Solvents, Regina, Sask., \$50,931.64; Industrial Steel & Fibre Products, Ltd., Montreal, Que., \$11,844.30; John Inglis Co., Ltd., Toronto, Ont., \$538,002.05; Instruments Ltd., Ottawa, Ont., \$85,773.85; Inter-City Building Supplies Ltd., Burnaby, B.C., \$15,651.63; International Business Machines Co., Ltd., Toronto, Ont., \$100,299.19; International Harvester Co. of Canada, Limited, Hamilton, Ont., \$23,219.92; International Paints (Canada), Ltd., Montreal, Que., \$26,240.04; Irvin Air Chute, Ltd., Fort Erie N., Ont., \$130,016.60; Irving Oil Co., Ltd., Saint John, N.B., \$38,612.71.

Thos. Jackson & Sons, Ltd., Winnipeg, Man., \$17,773.42; The F. T. James Co., Ltd., Toronto, Ont., \$16,997.55; I. Johnson & Son, Toronto, Ont., \$10,263.08; J. Frank Jones Coal, Ltd., Toronto, Ont., \$36,391.55.

Kane-Marr Limited, Winnipeg, Man., \$10,849.97; Kap Imperial Service Station, Kapuskasing, Ont., \$12,108.79; Katchen Brothers, Calgary, Alta., \$12,818.21; Kelly, Douglas & Co., Ltd., Vancouver, B.C., \$85,158.34; H. Kelly Industrial, Ltd., Edmonton, Alta., \$13,815.33; Kermath Manufacturing Co. of Canada, Ltd., Toronto, Ont., \$15,234.90; Keyes Supply Co., Ltd., Ottawa, Ont., \$15,841; King Gething Mines, Hudson's Hope, B.C., \$19,481.31; Municipal Board of Education, Kingston, Ont., \$21,702.61; Public Utilities Commission, Kingston, Ont., \$25,250.20; Kingsway Lumber Co., Ltd., Toronto, Ont., \$14,278.52; Kirk Coal (Victoria) Company, Ltd., Victoria, B.C., \$50,119.61; Kraft Containers Ltd., Hamilton, Ont., \$67,908.28.

James F. Lahey, Dartmouth, N.S., \$14,502.04; Laurel Beef Co., Ltd., St. Boniface, Man., \$25,435.18; Laurentian Metal Products Company Limited, Hull, Que., \$22,399.61; Laurentian Shop, North Bay, Ont., \$11,798.78; John Leckie Ltd., Toronto, Ont., \$10,074.83; Lee Dye Sons, Victoria, B.C., \$10,865.14; Arthur S. Leitch Co., Ltd., Toronto, Ont., \$10,676.36; Peter Leitch Construction Ltd., Winnipeg, Man., \$14,278.46; F. B. Lessard & J. H. Lessard, Chicoutimi, Que., \$64,995; Lever Bros., Ltd., Toronto, Ont., \$17,736.03; Libby-McNeill and Libby of Canada, Ltd., Chatham, Ont., \$11,632.96; London Coat & Apron Supply, London, Ont., \$12,461.49; The Public Utilities Commission, London, Ont., \$16,206.47; Longueuil Woodworks Incorporated, Longueuil, Que., \$29,249.22; Lovell & Christmas (Canada) Limited, Montreal, Que., \$15,485.

MacCulloch Building Products Ltd., Halifax, N.S., \$16,596.32; MacDonald Brothers Aircraft, Ltd., Winnipeg, Man., \$256,632.95; MacDonalds-Consolidated Limited, Winnipeg, Man., \$10,379.83; John MacIsaac, White Horse, Y.T., \$13,855; Mack Trucks (Canada), Ltd., Toronto, Ont., \$83,138.94; MacKenzie & Thayer Ltd., Saskatoon, Sask., \$10,520.16; MacLaren Advertising Company Ltd., Toronto, Ont., \$63,759.77; H. R. Macmillan Sales, Ltd., Montreal, Que., \$48,772.64; W. H. Malkin & Co., Ltd., Vancouver, B.C., \$11,538.95; Manitoba & Saskatchewan Coal Co., Ltd., Winnipeg, Man., \$41,301.23; Manitoba Co-operative Dairies, Ltd., Winnipeg, Man., \$15,255.84; Manitoba Power Commission, Winnipeg, Man., \$76,175.80; Manitoba Telephone System, Winnipeg, Man., \$37,181.13; Manning Eggleston Lumber Co., Ltd., Calgary, Alta., \$12,126.50; Manning Equipment Ltd., Halifax, N.S., \$18,067.36; Maple Leaf Dairy, St. Mary's, Ont., \$22,966.03; Maple Leaf Milling Co., Ltd., Toronto, Ont., \$10,760.70; Maritime Electric Co., Ltd., St. Stephen, N.B., \$12,180.31; Maritime Telegraph and Telephone Co., Ltd., Halifax, N.S., \$96,478.31; Marshall-Wells Co., Ltd., Winnipeg, Man., \$79,144.67; Marshalls Co., Ltd., Toronto, Ont., \$11,035.23; Master Craft Uniform Co. Reg'd., Quebec, Que., \$92,641.24; Maze &

McMullen, Edmonton, Alta., \$49,364.95; McCallum Camouflage Industry, Oshawa, Ont., \$190,731.29; McCleary & Weston, Ltd., Vancouver, B.C., \$10,657.85; McColl-Frontenac Oil Co., Ltd., Toronto, Ont., \$217,223; McConvery-Ludgate Limited, Toronto, Ont., \$120,210.55; McCurdy Supply Co., Ltd., Winnipeg, Man., \$10,391.67; H. J. McFarland Construction Company, Picton, Ont., \$30,991.34; McGavin Bakeries, Ltd., Edmonton, Alta., \$21,498.19; McGregor Hosiery Mills, Ltd., Toronto, Ont., \$2,180; McGregor Shirt Co., Ltd., Hamilton, Ont., \$10,771.42; McIntosh Granite Co., Ltd., Toronto, Ont., \$21,669.22; McLennan, McFeely & Prior, Ltd., Vancouver, B.C., \$48,664.98; Meakins & Sons, Ltd., Hamilton, Ont., \$11,957.17; Mecanitron Corporation, Boston, Mass., U.S.A., \$13,266; Meco Ltd., Montreal, Que., \$24,672.70; R. P. Medhurst & Sons, Lethbridge, Alta., \$12,495; The Merco Wholesale Ltd., Edmonton, Alta., \$15,709.54; Mercury Mills, Ltd., Hamilton, Ont., \$52,897.61; Metal Industries, Ltd., Hamilton, Ont., \$12,218; Metals Ltd., Calgary, Alta., \$28,662.84; Midwest Aircraft, Ltd., Winnipeg, Man., \$13,444.94; Mile End Fruit Exchange Inc., Montreal, Que., \$23,239.71; John Millen & Son Ltd., Montreal, Que., \$13,835.62; Minneapolis-Honeywell Regulator Co., Limited, Toronto, Ont., \$16,806.77; Mitchell & Wilson Ltd., Gananogue, Ont., \$2,157.15; Moffats Ltd., Weston, Ont., \$43,518.09; Monahan Sales, Ltd., Toronto, Ont., \$37,278.12; The Monarch Lumber Co., Ltd., Regina, Sask., \$16,938.26; Moncton Electricity & Gas Co., Ltd., Moncton, N.B., \$21,344.91; Mongeau & Robert Cie., Ltée., Montreal, Que., \$77,288.87; City of Montreal, Que., \$82,845.21; The Montreal Cottons, Ltd., Valleyfield, Que., \$22,922.16; Montreal Shipping Co., Limited, Montreal, Que., \$70,910.15; Montreal Trust Co., Montreal, Que., \$10,000; G. G. Moore, Fort St. John, B.C., \$52,245; Morantz Beef Co., Montreal, Que., \$17,044.42; James Morrison Brass Mfg. Co., Limited, Toronto, Ont., \$10,144.78; Motor Car Supply Co. of Canada, Limited, Calgary, Alta., \$19,506.76; Motor Coach Industries, Ltd., Winnipeg, Man., \$88,942.20; Mount Royal Metal Co., Ltd., Montreal, Que., \$14,960.18; Mumford Medland, Ltd., Winnipeg, Man., \$25,515.47; Alexander Murray & Co., Ltd., Montreal, Que., \$18,538.53; Mussels Canada Ltd., Toronto, Ont., \$46,469.66; Mutual Growers Market, Ltd., Toronto, Ont., \$32,988.02.

Nasco, Inc., Cleveland, Ohio, U.S.A., \$13,178.06; National Drug & Chemical Co. of Canada, Ltd., Montreal, Que., \$12,066.77; National Grocers Co., Ltd., Toronto, Ont., \$63,811.92; National Iron Corporation, Ltd., Toronto, Ont., \$61,372.05; National Sewer Pipe Co., Ltd., Toronto, Ont., \$17,426.53; Navy League of Canada, Montreal, Que., \$48,839.85; Needlcraft Mills, Ltd., St. Hyacinthe, Que., \$102,533.44; C. H. Neff, Vancouver, B.C., \$44,686.29; Neon Products of Western Canada, Limited, Vancouver, B.C., \$11,004.68; Neptune Meters Ltd., Long Branch, Ont., \$14,104.88; New Brunswick Electric Power Commission, Saint John, N.B., \$31,171.35; New Brunswick Telephone Co., Ltd., Moncton, N.B., \$15,763.93; New Method Laundries, Ltd., Victoria, B.C., \$25,360.20; New York Central Railroad Co., New York, N.Y., U.S.A., \$201,353.90; Norris Dairy, Ltd., Barrie, Ont., \$24,767.55; North American Telegraph Co., Montreal, Que., \$14,856.54; North Star Oil, Ltd., Winnipeg, Man., \$42,511.26; North West Sportswear Company, Toronto, Ont., \$71,357.60; Township of North York, Willowdale, Ont., \$29,318.34; Northern Alberta Railways Co., Edmonton, Alta., \$148,080.67; Northern Commercial Co., Ltd., White Horse, Y.T., \$41,753.85; Northern Electric Co., Ltd., Montreal, Que., \$424,177.30; Northern Freightways Co., Ltd., Dawson Creek, B.C., \$17,175.08; Northern Power Construction Limited, Edmonton, Alta., \$117,004.55; Northern Radio Company Incorporated, New York, N.Y., U.S.A., \$27,824.43; Northern Transportation Co., Ltd., Edmonton, Alta., \$318,302.46; Northland Utilities, Ltd., Edmonton, Alta., \$12,313.81; Northwest Industries, Ltd., Edmonton, Alta., \$421,300.25; Northwestern Creamery Limited, Victoria, B.C., \$23,655.17; Northwestern Utilities, Ltd., Edmonton, Alta., \$71,830.21; Nova Scotia Light and Power Co., Ltd., Halifax, N.S., \$308,501.76; The Nova Scotia Trust Company, Halifax, N.S., \$10,971.12.

A. T. O'Leary & Co., Ltd., Halifax, N.S., \$161,534.87; The Ontario Hughes-Owens Co., Ltd., Ottawa, Ont., \$87,512.12; Ontario Hydro-Electric Power Commission, Toronto, Ont., \$207,599.58; Ontario Laundry Ltd., Calgary, Alta., \$10,063.09; Osler, Hammond & Nanton Limited, Winnipeg, Man., \$33,565.76; City of Ottawa, Ont., \$59,357.68; Ottawa Light, Heat and Power Co., Ltd., Ottawa, Ont., \$51,323.14; Ottawa Paint Works, Ltd., Ottawa, Ont., \$13,351.70.

Pacific Meat Co., Ltd., Vancouver, B.C., \$21,765.94; Packwood Coal Mines, Hudson's Hope, B.C., \$23,343.58; Palm Dairies, Ltd., Calgary, Alta., \$25,911.72; Peace River Coal Mines, Ltd., Hudson's Hope, B.C., \$29,385.02; Peerless Laundry Ltd., Vancouver, B.C., \$14,270.79; The Pembroke Electric Light Co., Ltd., Pembroke, Ont., \$23,755.62; Penfound Varnish Co., Ltd., Toronto, Ont., \$10,720.50; Perry Sales Co., Limited, London, Ont., \$12,539.77; Phoenix Engineered Products Ltd., Toronto, Ont., \$68,154.25; Photostat Corporation, Toronto, Ont., \$43,276.01; Pierrey Supplies, Ltd., Halifax, N.S., \$56,682.40; Pioneer Fruit & Vegetable Co., Ltd., Victoria, B.C., \$15,539.31; Poole Construction Co., Ltd., Edmonton, Alta., \$109,255.13; The Potato House, Vancouver, B.C., \$30,124.80; Powell Equipment Co., Ltd., Winnipeg, Man., \$12,605.37; Precision Machine & Foundry, Ltd., Calgary, Alta., \$31,495.84; Premier Paper Box, Ltd., Verdun, Que., \$19,010.92; The Producers Dairy, Limited, Ottawa, Ont., \$12,627.47; Product Engineering Company, Windsor, Ont., \$22,634.19.

City of Quebec, Que., \$18,054.94; Quebec Converters Ltd., Montreal, Que., \$14,106.96; Quebec Power Co., Quebec, Que., \$36,249.61; Quebec Winter Club, Quebec, Que., \$15,044.19; Quigley Steeplejack and Water Proofing Company, Halifax, N.S., \$16,257.85.

R.C.A. Victor Co., Ltd., Montreal, Que., \$301,686.27; Railway & Power Engineering Corporation, Limited, Toronto, Ont., \$30,233.23; City of Regina, Sask., \$31,561.80; Reid & Co., Lumber, Ltd., Toronto, Ont., \$21,368.71; Reliance Chemicals Limited, Montreal, Que., \$41,710.26; Reschke, Smith & Co., Hudson's Hope, B.C., \$10,881.91; Revelstoke Sawmill Co., Ltd., Calgary, Alta., \$17,413.16; James Richardson & Sons, Limited, Winnipeg, Man., \$41,152.13; Richmond Hosiery, Ltd., London, Ont., \$26,797.80; The Township of Richmond, Brighouse, B.C., \$11,366.24; H. H. Robertson Co., Ltd., Toronto, Ont., \$34,657.16; The James Robertson Co'y., Ltd., Montreal, Que., \$50,249.34; Thomas Robertson & Co., Ltd., Montreal, Que., \$12,193.74; A. V. Roe Canada Limited, Toronto, Ont., \$4,126,708.12; Rogers Majestic Ltd., Toronto, Ont., \$16,876.28; Rogers Montreal Limited, Montreal, Que., \$307,643.59; Alfred Rogers Ltd., Toronto, Ont., \$10,069; Rolls-Royce Montreal Ltd., Dorval, Que., \$46,670.88; Ronalds Advertising Agency Limited, Montreal, Que., \$53,625.21; The Roofers Supply Co., Ltd., Toronto, Ont., \$19,459.75; Harry Rosen Coal Supply, Kingston, Ont., \$25,034.64; Royal Trust Co., Vancouver, B.C., \$17,874.35; Rubbiset Co., Ltd., Gravenhurst, Ont., \$22,282.44; Rumford, Ltd., Winnipeg, Man., \$12,683.02; Russel-Hipwell

Engines Limited, Owen Sound, Ont., \$12,617.84; Hugh Russel & Sons Ltd., Montreal, Que., \$19,306.75; T. E. Ryder Machinery Co., Registered, Montreal, Que., \$56,173.48.

Municipality of St. James, Man., \$10,476.13; City of Saint John, N.B., \$12,160.34; Saint John Dry Dock & Shipbuilding Co., Ltd., East Saint John, N.B., \$12,889.16; Saskatchewan Power Commission, Regina, Sask., \$29,612.62; Province of Saskatchewan, Regina, Sask., \$15,881.75; Saskatoon Exhibition, Saskatoon, Sask., \$10,000; Scarfe & Co., Ltd., Brantford, Ont., \$15,368.81; J. M. Schneider Ltd., Kitchener, Ont., \$17,094.72; M. F. Schurman Co., Ltd., Summerside, P.E.I., \$10,843.54; The Schuster Co., Ltd., Belleville, Ont., \$184,846.69; Scotch Anthracite Coal Co., Limited, Toronto, Ont., \$15,971.24; Scott Fruit Co., Brandon, Man., \$16,589.99; Security Lumber Company Limited, Moose Jaw, Sask., \$11,076.40; Service Lamp Co., Ltd., London, Ont., \$55,926.68; Shawinigan Water & Power Co., Montreal, Que., \$22,884.20; J. J. Shea, Ottawa, Ont., \$10,135.19; Shell Oil Co. of Canada, Ltd., Toronto, Ont., \$1,173,628.10; Sherwin Williams Co. of Canada, Ltd., Montreal, Que., \$60,586.05; Shift & Co., Inc., Montreal, Que., \$28,635.44; Sicard Ltd., Montreal, Que., \$184,320.64; Sico Paint, Limited, Quebec, Que., \$76,051.41; Sidney Roofing & Paper Co., Ltd., Victoria, B.C., \$10,261.21; Simkin's Transfer & Fuel, Winnipeg, Man., \$47,489.65; Simmons, Ltd., Montreal, Que., \$23,514.61; T. S. Simms & Co., Ltd., Saint John, N.B., \$11,745.55; The Robert Simpson Company Limited, Toronto, Ont., \$34,909.92; A. P. Slade (Victoria) Ltd., Victoria, B.C., \$37,509.34; R. Smith Co., Ltd., Winnipeg, Man., \$72,814.76; Smithson Transport, Simcoe, Ont., \$59,058.58; P. N. Soden & Co., Ltd., Montreal, Que., \$11,794.46; Solex Co., Ltd., Montreal, Que., \$11,636.58; T. E. Southall, Shilo Camp, Man., \$18,144.40; Southern Canada Power Co., Ltd., Montreal, Que., \$11,419.28; Sovereign Pottery, Ltd., Hamilton, Ont., \$15,255.22; James Sowards Coal Co., Ltd., Kingston, Ont., \$83,468.87; Wm. Stairs, Son & Morrow, Ltd., Halifax, N.S., \$34,361.53; Standard Aero Engine Works, Ltd., Winnipeg, Man., \$10,443.15; Standard Iron Works, Ltd., Edmonton, Alta., \$10,344.54; Standard Oil Company of British Columbia Limited, Vancouver, B.C., \$37,500.97; Standard Wiping Products Company, Montreal, Que., \$10,112.60; Steel Co. of Canada, Ltd., Hamilton, Ont., \$10,413.41; G. F. Stephens & Co., Ltd., Winnipeg, Man., \$25,176.91; Sterilized Wiper Towel Supply, Ottawa, Ont., \$19,544.31; G. F. Sterne & Sons, Limited, Brantford, Ont., \$15,243.74; Suburban Rapid Transit Co., Winnipeg, Man., \$15,299.01; Town of Summerside, P.E.I., \$19,379.20; Superior Converters Ltd., Toronto, Ont., \$13,003.82; Superline Oils Ltd., Halifax, N.S., \$47,729.65; R. Swail Coal & Cartage Ltd., Winnipeg, Man., \$44,504.89; Swanson Lumber Co., Ltd., Edmonton, Alta., \$74,440.91; Swift Canadian Co., Ltd., Toronto, Ont., \$392,738.88; James Swift & Co., Ltd., Kingston, Ont., \$11,062.50; Sydney Engineering & Dry Dock Co., Limited, Sydney, N.S., \$17,034.34.

Taggart Service Ltd., Ottawa, Ont., \$22,362.06; J. J. Taylor & Sons, Ltd., Toronto, Ont., \$12,158.99; The Tebbutt Shoe and Leather Co., Ltd., Three Rivers, Que., \$70,444.05; Thayers, Ltd., London, Ont., \$20,009.40; The Pas Lumber Co., Ltd., The Pas, Man., \$18,410.81; Thomson Groceries Ltd., Toronto, Ont., \$53,666.65; John Tobin & Co., Ltd., Halifax, N.S., \$19,098.38; Toilet Laundries Ltd., Montreal, Que., \$13,536.81; R. F. Tolson, Bedford, N.S., \$11,510.12; Toronto Hydro-Electric System, Toronto, Ont., \$20,107.72; Toronto Launderies & Dry Cleaners, Ltd., Toronto, Ont., \$15,386.74; Tottenham Creamery Ltd., Tottenham, Ont., \$13,317.70; Jean Paul Trahan, St.-Jean, Que., \$26,633.70; Trane Co. of Canada, Ltd., Toronto, Ont., \$15,079.03; Trans-Canada Air Lines, Montreal, Que., \$80,209.56; Transport Limited, The Pas, Man., \$18,743.19; Travers Aprons, Ltd., Ottawa, Ont., \$10,707.40; Tre Surgery Co., Ltd., Montreal, Que., \$13,423.78; The Tremco Manufacturing Company (Canada) Limited, Toronto, Ont., \$15,868.08; Trenton Public Utilities Commission, Trenton, Ont., \$19,022.96; Trinidad Leaseholds (Canada) Limited, Port Credit, Ont., \$57,317.66; J. Spencer Turner Co., Ltd., Hamilton, Ont., \$18,140.23.

Union Milk Co., Ltd., Calgary, Alta., \$10,867.20; Union Packing Co., Ltd., Calgary, Alta., \$59,972.80; Union Tractor & Equipment Co., Ltd., Edmonton, Alta., \$100,935.87; United Auto Parts Limited, Montreal, Que., \$52,369.67; United Kingdom Government, \$759,976.75; United Oil Ltd., Victoria, B.C., \$11,855.02; United States Treasury Department, Washington, D.C., \$116,730.23; Universal Ignition & Battery Co., London, Ont., \$45,189.72.

Valvoline Oil Company of Canada Ltd., Leaside, Ont., \$14,761; City of Vancouver, B.C., \$26,734.01; Vancouver Machinery Depot, Ltd., Vancouver, B.C., \$33,644.85; Variety Textile Manufacturers Ltd., Montreal, Que., \$20,792.98; Vickers-Gorrie Ltd., Brockville, Ont., \$15,522.34; City of Victoria, B.C., \$42,141.02; Vivian Engine Works, Ltd., Vancouver, B.C., \$33,407.19.

Estate of Duncan Waddell, Bedford, N.S., \$28,000; Walker Oil Products, Inc., Yonkers, N.Y., U.S.A., \$11,938.96; Walter Walker & Sons, Ltd., Victoria, B.C., \$47,911.94; R. F. Walsh Co., Ltd., Montreal, Que., \$37,475; Walter Motor Trucks of Canada, Ltd., Toronto, Ont., \$11,443.53; Warrendale Shirt Co., Limited, Montreal, Que., \$19,008.94; Waterloo Plywood Ltd., Waterloo, Que., \$43,394.40; Waterous, Ltd., Brantford, Ont., \$15,799.27; F. P. Weaver Coal Co., Ltd., Toronto, Ont., \$121,564.72; West Coast Salvage & Contracting Co., Ltd., Vancouver, B.C., \$56,995.13; Westeel Products Ltd., Montreal, Que., \$17,342.53; Western Glove Works, Ltd., Winnipeg, Man., \$43,163.70; Western Grocers Ltd., Winnipeg, Man., \$23,833.91; Western King Mfg. Co., Ltd., Winnipeg, Man., \$20,940.50; Western Oil Co., Ltd., Moose Jaw, Sask., \$49,435.59; City of Westmount, Que., \$54,535.57; Whaley, Royce & Co., Limited, Toronto, Ont., \$12,419.58; Wheaton Brothers Limited, Moncton, N.B., \$21,445; White Pass & Yukon Route, Vancouver, B.C., \$143,179.64; Wilkinson & McClean Ltd., Edmonton, Alta., \$10,443.12; Willard Storage Battery Co. of Canada, Limited, Toronto, Ont., \$41,756.37; Williams & Wilson Ltd., Montreal, Que., \$39,471.97; Williamson Company of Canada, Ltd., Toronto, Ont., \$19,436.61; Willys-Overland Export Corporation, Toledo, Ohio, U.S.A., \$45,098.93; Wilson Heights Limited, Toronto, Ont., \$94,300; City of Winnipeg, Man., \$37,968.96; Winnipeg Electric Co., Winnipeg, Man., \$12,584.81; Winnipeg Paint & Glass Co., Ltd., Winnipeg, Man., \$52,410.65; Winnipeg Supply & Fuel Co., Ltd., Winnipeg, Man., \$71,964.67; G. H. Wood & Co., Ltd., Toronto, Ont., \$29,133.92; Woodland Dairy, Limited, Edmonton, Alta., \$16,215.41; Fred Woodward, Hay River, N.W.T., \$10,629.16.

Yarrows, Ltd., Victoria, B.C., \$35,749.50; Yukon Laundry & Dry Cleaners Limited, White Horse, Y.T., \$13,227.67.

W. R. Zeidler, Ltd., Edmonton, Alta., \$11,349.11; Ziegler Construction Co., Ltd., Calgary, Alta., \$11,888.

1947-48
PUBLIC ACCOUNTS

PART II

O

DEPARTMENT OF
NATIONAL HEALTH AND WELFARE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL HEALTH AND WELFARE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—

Ordinary	332,069,631 28
Demobilization and Reconversion	1,102,673 81

333,172,305 09

Revenues—

Ordinary	527,925 81
Net Charge	\$332,644,379 28

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	263,731 44	74,120 14	189,611 30
[14] Sundry Suspense Accounts		1,356 96	1,356 96
	\$ 263,731 44	\$ 72,763 18	\$ 190,968 26

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page O—27 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licences and Permits	16,364 05	14,814 59
B Proceeds from Sales	8,635 62	9,156 25
C Services and Service Fees	338,849 12	322,125 51
D Refunds of Expenditure	10,568 78	1,036 32
E Miscellaneous	153,508 24	17,432 08
Total Ordinary	\$ 527,925 81	\$ 364,564 75

Details

Ordinary Revenue—

A Privileges, Licences and Permits:			
Food and drugs, \$340; opium and narcotic drugs, \$4,130; proprietary or patent medicines, \$4,396; rentals, Indian hospitals staff, \$7,498.05			16,361 05
B Proceeds from Sales:			
Indian hospitals: meals and board—staff, \$5,170.29; utilities—gas and water, \$3,207.55; sundries, \$257.78			8,635 62
C Services and Service Fees:			
Tonnage Duties: Nova Scotia, \$52,834.06; Prince Edward Island, \$762.62; New Brunswick, \$26,859.32; Quebec, \$72,135.12; Ontario, \$82.10; Manitoba, \$1,294.85; British Columbia, \$74,232.66	228,200 73		
Tonnage duties are levied on ships arriving at Canadian ports. Sick mariners employed on board and belonging to ships on which such duties have been paid are provided with gratuitous medical and surgical treatment. The expenditure incurred in treating sick mariners amounted to \$420,928.29 during the fiscal year (see Vote 210).			
Food and drugs analysis fees	2,775 00		
Fumigation and inspection of ships	7,428 32		
Hospitalization in Indian hospitals (other than Indians)	94,021 00		
Laundry services—Charles Camsell Indian Hospital, Edmonton	6,424 07		
		338,849 12	
		10,568 78	
D Refunds of Previous Years' Expenditures			
E Miscellaneous:			
Fines and forfeitures: food and drugs, \$2,054.35; opium and narcotic drugs, \$9,672; sundry, \$125	11,851 35		
Transportation of customs officials on quarantine launch, (William Head, B.C.)	1,800 00		
Service and board: veterans, \$100,337.50; Indians, \$31,855; sick mariners, \$7,162.50	139,355 00		
Sundry	501 89		
		153,508 24	
Total Ordinary			\$ 527,925 81

Certified correct.

G. D. W. CAMERON,
*Deputy Minister of National Health.*GEORGE F. DAVIDSON,
Deputy Minister of Welfare.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
O-5	Stat.	Minister of National Health and Welfare—			
		Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
O-5	200	Departmental Administration.....	603,604 00	522,721 59	434,091 25
	787		615,604 00	534,721 59	446,091 25
NATIONAL HEALTH BRANCH					
O-6	201	National Health Branch Administration.....	177,816 00	117,951 44	89,421 74
	788				
O-6	202	Food and Drugs.....	458,586 00	371,839 65	314,780 73
	789				
	203				
O-7	790	Opium and Narcotic Drugs.....	121,069 00	117,849 65	82,929 92
	607				
O-7	204	Proprietary or Patent Medicines.....	21,827 00	19,845 20	15,905 67
	791				

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
NATIONAL HEALTH BRANCH— <i>Concluded</i>					
O-8	205 792	Quarantine and Leprosy.....	260,668 00	233,924 73	226,847 62
O-8	206 793	Laboratory of Hygiene.....	242,681 00	205,134 08	170,078 16
O-9	207 794	Immigration Medical Inspection.....	476,290 39	445,688 64	87,683 78
O-9	208 795	Child and Maternal Health.....	107,502 00	93,544 83	86,437 74
O-10	209 796	Public Health Engineering.....	173,035 00	136,511 58	121,387 19
O-10	210 797	Treatment of Sick Mariners.....	430,575 00	420,928 29	358,281 09
O-11	211 798	Industrial Health.....	135,874 00	82,549 29	77,569 26
O-11	212 799	Civil Service Health.....	223,353 00	151,171 16	61,112 38
O-12	213	Nutrition.....	138,448 00	118,651 80	132,343 49
O-12	214	Combating Venereal Diseases— Administration.....	37,875 00	28,957 91	20,007 03
O-12	215 800	Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council.....	175,730 00	166,969 62	171,850 29
O-13	216	Distribution of drugs under regulations approved by the Governor in Council....	50,000 00	49,440 92	49,900 95
O-13	217	Health Insurance Studies.....	27,863 00	6,918 51	4,763 44
O-13	218	Dental Health.....	50,551 00	32,628 72	12,623 52
O-14	219	Hospital Designs.....	26,537 00	18,727 74	14,302 41
O-14	220 801	Mental Health.....	53,848 00	47,736 72	19,180 38
O-14	221 802	Blindness Control.....	51,814 00	18,078 82	10,393 62
O-15	222	Epidemiology, including the former Tuber- culosis Control Division.....	16,747 00	5,078 84	2,880 57
O-15	223	Advertising and Labels Control.....	21,780 00	13,193 20	5,932 65
O-15	224	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates.....	2,400 00	2,400 00	2,400 00
O-16	225 803	Medical Services—Indians and Eskimos.....	5,590,927 00	5,267,857 79	3,853,425 34
O-18	226	Grants to Hospitals which care for Indians and Eskimos.....	219,320 00	200,000 00	4,320 00
O-19	227	Civil Aviation Medicine.....	25,035 00	763 46	
WELFARE BRANCH			9,818,161 39	8,374,342 59	5,996,758 97
O-19	228	Welfare Branch Administration.....	38,846 00	33,176 58	25,060 31
O-19	229	Family Allowances— Administration.....	1,904,397 00	1,614,871 50	1,695,855 74
O-20	Stat.	Family Allowances Payments.....	263,165,192 33	263,165,192 33	245,140,531 59
O-22	230	Old Age Pensions (including Pensions to the Blind)— Administration.....	54,006 00	52,836 28	50,563 94
O-22	Stat.	Payment of Dominion's share of Pensions..	58,089,960 41	58,089,960 41	35,927,514 20
O-24	231	National Physical Fitness— Administration.....	47,866 00	47,866 00	50,000 00
O-24	232	Assistance to Schools of Social Work.....	50,000 00	50,000 00	96,461 64
MISCELLANEOUS GRANTS			323,350,267 74	323,053,903 10	282,985,987 42
O-25	233	Grant to: Canadian Welfare Council.....	8,100 00	8,100 00	8,100 00
O-25	234	Canadian National Committee for Mental Hygiene.....	10,000 00	10,000 00	10,000 00
O-25	235	Health League of Canada.....	10,000 00	10,000 00	10,000 00
O-25	236	Canadian National Institute for the Blind..	18,000 00	18,000 00	18,000 00
O-25	237	L'Association Canadienne Francaise des Aveugles.....	4,050 00	4,050 00	4,050 00
O-25	238	L'Institut Nazareth de Montreal.....	4,050 00	4,050 00	4,050 00
O-25	239	Montreal Association for the Blind.....	4,050 00	4,050 00	4,050 00
O-25	240	Canadian Tuberculosis Association.....	20,250 00	20,250 00	20,250 00
O-25	241	Victorian Order of Nurses.....	13,100 00	13,100 00	13,100 00
O-25	242	St. John Ambulance Association.....	4,050 00	4,050 00	4,050 00
O-25	243	Canadian Red Cross Society.....	10,000 00	10,000 00	10,000 00
			105,650 00	105,650 00	105,650 00

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
SUPERANNUATION AND RETIREMENT BENEFITS					
O-25	Stat.	Gratuities to families of deceased employees...	1,014 00	1,014 00	250 00
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			150,000 00
		Total Ordinary.....	333,390,687 13	332,069,631 28	289,684,737 64
DEMOBILIZATION AND RECONVERSION					
O-25	553	Old Age Pensions and Pensions to the Blind....	10,450,000 00	996,417 86	9,517,201 37
O-26	554	Treatment of Canadian Fishermen and Seamen.	10,000 00	1,226 30	14,766 45
O-26	555	Maintenance, Non-Resident Seamen.....	15,000 00	10,499 58	17,106 52
O-26	556	Treatment of Repatriated Merchant Seamen...	2,000 00	20 00	1,032 97
O-26	557	War Charities Division—Administration.....	31,522 00	27,950 73	21,647 00
O-26	558	Division of Voluntary War Relief.....	13,649 92	13,145 06	13,347 72
O-27	559	Grant to Canadian Nurses' Association.....	46,525 00	46,525 00	25,533 45
O-27		Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Fi- nance)—Chloramination of Water Systems, Greater Vancouver Water District.....	6,889 28	6,889 28	6,620 56
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			56,482 44
		Total Demobilization and Reconversion	10,575,586 20	1,102,673 81	9,673,738 48
		Grand Total.....	\$343,966,273 33	\$333,172,305 09	\$299,358,476 12

Salary of Minister, Hon. Paul Martin, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00

The Hon. Paul Martin received travelling expenses of \$2,399.94, which were charged to Vote 200.

Vote 200 (and Vote 787, Further Supplementary Estimates)		Departmental Administration		
		Estimates	Allotments	Expenditures
Salaries		417,942 00	396,442 00	377,986 59
Other Pay-list Items.....		10,257 00	10,257 00	5,352 69
Educational and Informational Publicity.....		59,000 00	59,000 00	52,974 89
Telephones, Telegrams and Postage		8,500 00	10,500 00	9,521 21
Equipment		26,500 00	30,000 00	25,584 84
Sundries		2,935 00	3,935 00	3,388 29
Professional and Special Services		1,000 00	1,000 00	830 00
Materials and Supplies		41,300 00	54,300 00	32,006 10
Freight, Cartage and Express		1,170 00	1,170 00	331 55
A Transportation and Travelling Expenses		15,000 00	17,000 00	14,366 26
Allowances and Other Expenses of Delegates to International Conferences		20,000 00	20,000 00	379 17
		\$ 603,604 00	\$ 603,604 00	\$ 522,721 59

As at March 31, 1948, there were 222 salaried employees being paid from this vote, of whom 37 were permanent and 185 temporary.

A R. Maybank, Parliamentary Assistant to the Minister, received travelling expenses of \$754.95.

NATIONAL HEALTH BRANCH

Vote 201 (and Vote 788, Further Supplementary Estimates) National Health Branch Administration			
	Estimates	Allotments	Expenditures
Salaries	61,184 00	61,084 00	53,451 05
Other Pay-list Items	789 00	789 00	327 28
Educational and Informational Publicity	96,043 00	96,043 00	53,587 12
Telephones, Telegrams and Postage	1,000 00	1,000 00	817 35
Equipment	500 00	600 00	441 17
Sundries	800 00	800 00	758 34
Professional and Special Services	2,000 00	2,000 00	1,026 03
Materials and Supplies	5,000 00	5,000 00	883 70
Freight, Cartage and Express	500 00	500 00	169 42
A Transportation and Travelling Expenses	10,000 00	10,000 00	6,489 98
	<u>\$ 177,816 00</u>	<u>\$ 177,816 00</u>	<u>\$ 117,951 44</u>

This vote was provided for the costs of (a) the general administration of the Branch; (b) the preparation and distribution of educational and informational publicity of a general nature; and (c) the engagement of experts in the health field in a consultative or advisory capacity.

As at March 31, 1948, there were 17 salaried employees being paid from this vote, of whom 7 were permanent and 10 temporary.

A Includes travelling expenses of members of the Dominion Council of Health, paid under authority of P.C. 2468, October 6, 1937. The following received \$500 or over: G. F. Amyot, \$969.73; H. D. Smith, \$674.80.

Vote 202 (and Vote 789, Further Supplementary Estimates) Food and Drugs			
	Estimates	Allotments	Expenditures
Salaries	313,845 00	313,695 00	263,465 25
Other Pay-list Items	1,101 00	1,251 00	934 20
Educational and Informational Publicity	6,000 00	6,000 00	335 30
Telephones, Telegrams and Postage	4,340 00	4,340 00	3,355 54
Equipment	33,000 00	38,000 00	33,571 21
A Sundries	11,250 00	11,250 00	5,611 09
B Professional and Special Services	17,700 00	12,700 00	8,994 02
Materials and Supplies	34,800 00	39,800 00	32,166 79
Freight, Cartage and Express	1,150 00	1,150 00	1,049 67
Transportation and Travelling Expenses	35,400 00	30,400 00	22,356 58
	<u>\$ 458,586 00</u>	<u>\$ 458,586 00</u>	<u>\$ 371,839 65</u>

This vote was provided for the cost of administration of the Food and Drugs Act, c. 76, R.S., as amended, which was designed for the protection of the consumer by preventing adulteration, and misrepresentation in the sale of food and drugs; also the cost of preparation and distribution of educational and informational material. Laboratories are located in Halifax, Montreal, Ottawa, Toronto and Vancouver, with inspectors at these and other strategic points.

As at March 31, 1948, there were 118 salaried employees being paid from this vote, of whom 55 were permanent and 63 temporary.

A Includes purchases of samples, \$2,855.70.

B Includes payment of \$3,311.47 to A. H. Friedgut for legal services.

Vote 203 (and (a) Vote 790, Further Supplementary Estimates; (b) Vote 607, Further Supplementary Estimates) Opium and Narcotic Drugs

	Estimates	Allotments	Expenditures
Salaries	60,410 00	54,910 00	54,854 94
Other Pay-list Items	1,559 00	1,559 00	957 59
Educational and Informational Publicity	9,500 00	9,500 00	9,325 12
Telephones, Telegrams and Postage	300 00	300 00	209 76
Equipment	100 00	100 00	94 26
Sundries	200 00	300 00	208 42
A Professional and Special Services	40,000 00	45,000 00	44,679 26
Materials and Supplies	1,000 00	1,500 00	1,404 04
Transportation and Travelling Expenses	8,000 00	7,900 00	6,116 26
	<u>\$ 121,069 00</u>	<u>\$ 121,069 00</u>	<u>\$ 117,849 65</u>

This vote was provided for the cost of administration of the Opium and Narcotic Drug Act, c. 144, R.S., as amended, respecting the control of legal, and the prevention of illegal, sale of narcotics in Canada.

As at March 31, 1948, there were 28 salaried employees being paid from this vote, of whom 8 were permanent and 20 temporary.

A This allotment covers the cost of legal services in connection with prosecutions under this Act. Payments of \$1,000 or over were made to: N. V. Buchanan, \$1,182.20; Genest, Champeau and Guertin, \$3,990.50; N. L. Mathews, \$8,889.74; A. M. Shinbane, \$6,059.32; Tiffin, Wismer, Russell, DuMoulin, Brown, Hogg and Wilkinson, \$14,802.93.

Vote 204 (and Vote 791, Further Supplementary Estimates) Proprietary or Patent Medicines

	Estimates	Allotments	Expenditures
Salaries	16,956 00	16,831 00	16,567 94
Other Pay-list Items	71 00	196 00	122 08
Telephones, Telegrams and Postage	100 00	100 00	28 42
Equipment	300 00	300 00	102 34
Sundries	100 00	100 00	37 12
Professional and Special Services	2,500 00	2,500 00	2,500 00
Materials and Supplies	800 00	800 00	458 45
Transportation and Travelling Expenses	1,000 00	1,000 00	28 85
	<u>\$ 21,827 00</u>	<u>\$ 21,827 00</u>	<u>\$ 19,845 20</u>

This vote was provided for the cost of administration of the Proprietary or Patent Medicine Act, c. 151, R.S., the provisions of which require, *inter alia*, that patent medicines be registered with the Department and that licences for the sale thereof, when formulae, labelling, etc., meet departmental requirements, be issued annually.

As at March 31, 1948, there were 8 salaried employees being paid from this vote, of whom 5 were permanent and 3 temporary.

Vote 205 (and Vote 792, Further Supplementary Estimates) Quarantine and Leprosy

	Estimates	Allotments	Expenditures
Salaries	198,712 00	184,612 00	173,893 35
Other Pay-list Items	1,756 00	1,756 00	1,340 26
Telephones, telegrams and postage	3,000 00	3,600 00	3,591 98
A Equipment	16,500 00	20,500 00	14,476 58
Sundries	4,700 00	4,700 00	3,588 91
B Professional and special services	10,000 00	11,500 00	10,939 04
Materials and supplies	20,000 00	25,000 00	18,961 98
Freight, cartage and express	1,000 00	1,000 00	250 16
Transportation and travelling expenses	5,000 00	8,000 00	6,882 47
	<u>\$ 260,668 00</u>	<u>\$ 260,668 00</u>	<u>\$ 233,924 73</u>

This vote was provided for the cost of administration of the Quarantine Act, c. 168, R.S., including the inspection of all incoming traffic from foreign countries, as a means of preventing the entry of infectious diseases into Canada, and administration of the Leprosy Act, c. 119, R.S., under which lepers are segregated and treated in hospital at Bentinck Island, B.C. and in Hotel Dieu Hospital at Tracadie, N.B.

As at March 31, 1948, there were 68 salaried employees being paid from this vote, of whom 32 were permanent and 36 temporary.

A Includes payments of \$4,429.77 to the Department of Transport and \$6,592.50 to Halifax Shipyards Limited, for repairs and maintenance of quarantine boats.

B Includes payment to Hotel-Dieu de St. Joseph, Tracadie, N.B., \$7,895.29.

Vote 206 (and Vote 793, Further Supplementary Estimates) Laboratory of Hygiene

	Estimates	Allotments	Expenditures
Salaries	166,707 00	165,807 00	141,682 37
Other Pay-list Items	974 00	974 00	670 22
Telephones, telegrams and postage	500 00	500 00	482 91
Equipment	27,500 00	26,000 00	16,565 76
Sundries	1,500 00	4,400 00	4,227 13
Professional and special services	1,500 00	300 00	50 26
Materials and supplies	35,000 00	35,000 00	33,316 53
Freight, cartage and express	1,000 00	1,500 00	1,208 90
Transportation and Travelling Expenses	8,000 00	8,200 00	6,930 00
	<u>\$ 242,681 00</u>	<u>\$ 242,681 00</u>	<u>\$ 205,134 08</u>

This vote was provided for the cost of (a) maintaining a laboratory at Ottawa to conduct tests concerning the manufacture and sale of biological products such as vaccines, serums and patent drugs; (b) the bacteriological examination of foods, etc.; (c) the maintenance of a virological laboratory at Kamloops, B.C.; (d) the operation of an animal breeding colony at Wrightville, Que.; and (e) the operation of a mobile laboratory for shellfish control testing in the Maritime Provinces.

As at March 31, 1948, there were 66 salaried employees being paid from this vote, of whom 12 were permanent and 54 temporary.

Vote 207 (and Vote 794, Further Supplementary Estimates) Immigration Medical Inspection

	Estimates	Allotments	Expenditures
Salaries	321,974 00	285,474 00	285,474 00
Allotted from Vote 73, Salaries, etc.....	2,774 39	2,774 39	2,774 39
Other Pay-list Items	21,711 00	33,711 00	32,280 78
Telephones, telegrams and postage.....	5,450 00	3,050 00	3,006 56
Equipment	18,350 00	10,350 00	6,243 31
A Sundries	16,081 00	16,081 00	11,117 33
B Professional and special services	1,000 00	12,500 00	11,006 25
Materials and supplies	46,000 00	67,000 00	65,078 53
Freight, cartage and express	450 00	450 00	304 48
Transportation and Travelling Expenses	28,500 00	31,000 00	24,622 88
C Rents	11,000 00	10,900 00	3,320 29
Lands and Buildings	3,000 00	3,000 00	459 84
	<u>\$ 476,290 39</u>	<u>\$ 476,290 39</u>	<u>\$ 445,688 64</u>

This vote was provided for the cost of medical inspection of prospective immigrants, in order to prevent the entry into Canada of persons who are physically or mentally unfit. Medical officers are stationed at London, Glasgow, Liverpool, The Hague, Brussels, Paris, Rome, and at several points throughout the occupied territories.

As at March 31, 1948, there were 197 salaried employees being paid from this vote, of whom 21 were permanent and 176 temporary.

A Expenditures consisted of: laundry charges, \$5,324.04; light, power and water, \$3,602.19; miscellaneous, \$2,191.10.

B Medical fees of \$1,000 or over were paid to: D. A. Carmichael, \$1,440; G. Gregoire, \$1,600.

C This expenditure covers rent of office accommodation in London, England and various centres throughout the occupied countries.

Vote 208 (and Vote 795, Further Supplementary Estimates) Child and Maternal Health

	Estimates	Allotments	Expenditures
Salaries	28,397 00	28,397 00	20,418 63
Other Pay-list Items	210 00	210 00	88 08
Educational and Informational Publicity	64,234 00	64,234 00	62,018 75
Equipment	500 00	200 00	86 31
Sundries	500 00	500 00	221 95
Professional and special services	100 00	600 00	
Materials and Supplies	1,561 00	1,861 00	1,853 03
Freight, cartage and express	2,000 00	2,000 00	1,412 98
Transportation and travelling expenses	10,000 00	9,500 00	7,445 10
	<u>\$ 107,502 00</u>	<u>\$ 107,502 00</u>	<u>\$ 93,544 83</u>

This vote was provided for the cost of surveys and studies of conditions in Canada and elsewhere, with respect to child and maternal mortality and morbidity. The nature of the Division's activities was mainly educational, involving co-operation with various Provincial and other agencies, as well as the distribution of educational literature.

As at March 31, 1948, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

Vote 209 (and Vote 796, Further Supplementary Estimates) Public Health Engineering

	Estimates	Allotments	Expenditures
Salaries	88,852 00	88,852 00	75,878 95
Other Pay-list Items	883 00	883 00	364 73
Educational and Informational Publicity	8,500 00	3,500 00	1,107 54
Telephones, Telegrams and Postage	3,000 00	3,000 00	1,461 66
Equipment	14,200 00	23,200 00	19,991 87
Sundries	4,000 00	4,000 00	2,836 37
Professional and Special Services	5,000 00	5,000 00	3,333 47
Materials and Supplies	12,600 00	12,600 00	10,161 51
Freight, Cartage and Express	1,000 00	1,000 00	706 83
Transportation and Travelling Expenses	35,000 00	31,000 00	20,668 65
	<u>\$ 173,035 00</u>	<u>\$ 173,035 00</u>	<u>\$ 136,511 58</u>

This vote was provided for (a) the supervision, from a public health standpoint, of all public transportation facilities; (b) the supervision of federal public buildings as regards the health of government employees; (c) sanitary surveys of shellfish areas; (d) administration of the Public Works Health Act, c. 91, R.S. and (e) co-operation with the International Joint Commission in investigating pollution of international boundary waters and supervising the enforcement of regulations made by the Commission.

As at March 31, 1948, there were 32 salaried employees being paid from this vote, of whom 11 were permanent and 21 temporary.

Vote 210 (and Vote 797, Further Supplementary Estimates) Treatment of Sick Mariners

	Estimates	Allotments	Expenditures
Salaries	57,182 00	56,282 00	55,581 99
Other Pay-list Items	193 00	293 00	195 25
Telephones, Telegrams and Postage	800 00	800 00	686 07
Equipment	3,000 00	3,000 00	1,192 45
Sundries	2,500 00	3,300 00	2,955 83
A Professional and Special Services	325,000 00	325,000 00	323,625 85
B Materials and Supplies	35,000 00	35,000 00	33,406 79
Transportation and Travelling Expenses	3,000 00	3,000 00	2,499 07
Lands and Buildings	1,500 00	1,500 00	184 99
Rents	2,400 00	2,400 00	600 00
	<u>\$ 430,575 00</u>	<u>\$ 430,575 00</u>	<u>\$ 420,928 29</u>

Part V of the Canada Shipping Act, c. 44, 1934, is administered by the Department under authority of P.C. 2375, November 18, 1937. The costs of medical and surgical treatment of sick mariners employed on board and belonging to ships arriving at Canadian ports are paid from this vote. There were 19,607 sick mariners treated during the year, of whom 13,813 required hospitalization.

NOTE.—Tonnage duties levied under this Act and collected during the year amounted to \$228,200.73, (see Revenue Section hereof).

As at March 31, 1948, there were 44 salaried employees being paid from this vote, of whom 1 was permanent and 43 temporary.

A This expenditure includes:—

(a) Hospital charges, \$201,374.71—accounts of \$2,000 and over: Halifax Infirmary, \$19,017.30; Jeffrey Hale's Hospital, Quebec, \$2,654; Montreal General Hospital, \$27,628.52; Nova Scotia Sanatorium, Kentville, \$2,070; Prince Rupert General Hospital, \$4,517.25; Roseway Hospital, Shelburne, \$3,126; Royal Edward Laurentian Hospital, Montreal, \$2,123; St. Joseph's Hospital, Three Rivers, \$3,978; St. Joseph's Hospital, Victoria, \$12,649.53; St. Luc Hospital, Montreal, \$9,024; St. Martha's Hospital, Antigonish, \$2,390.25; St. Martha's Hospital, New Westminster, \$5,983.50; St. Paul's Hospital, Vancouver, \$25,151.85; City of Sydney Hospital, \$2,224; Yarmouth Hospital, \$3,513.50.

(b) Payments for medical fees \$94,079.80—accounts of \$1,000 or over: L. Berlinguet, Three Rivers, \$3,250.90; G. R. Deveau, Arichat, \$1,423.40; F. Hogan, Vancouver, \$5,645; G. C. Kenning, S. G. Kenning and L. L. Ptak, Victoria, \$3,763; W. S. Kergin, Prince Rupert, \$1,840; J. E. LeBlanc, Pubnico, \$1,201.60; A. J. Losier, Chatham, \$1,169.30; A. A. MacDonald, Neil's Harbour, \$1,081.50; E. R. Parker, Vancouver, \$1,358; W. G. J. Poirier, Cheticamp, \$1,169.50; A. M. Siddall, Pubnico, \$1,540.55; R. H. Stoddard, Halifax, \$1,464.50; E. Tremblay, Chicoutimi, \$1,567; J. A. Webster, Shelburne, \$1,223.50; E. F. Weir, Freeport, \$1,401.25; A. M. Wilson, Barrington Passage, \$2,279.65.

(c) Payment of X-Ray fees, \$25,722.84.

(d) Payment of nurses' fees, \$2,126.

(e) Burial of destitute sailors, \$50.

B This expenditure includes: medical supplies, \$28,349.17; food, \$2,709.34.

Vote 211 (and Vote 798, Further Supplementary Estimates) Industrial Health

	Estimates	Allotments	Expenditures
Salaries	62,320 00	62,320 00	45,712 36
Other Pay-list Items	507 00	507 00	251 74
Educational and Informational Publicity	21,422 00	21,422 00	14,115 83
Telephones, Telegrams and Postage	300 00	300 00	247 18
Equipment	23,785 00	23,785 00	12,178 09
Sundries	3,220 00	3,220 00	608 07
Professional and Special Services	2,000 00	2,000 00	292 95
Materials and Supplies	10,220 00	10,220 00	5,539 28
Freight, Cartage and Express	100 00	350 00	225 83
Transportation and Travelling Expenses	12,000 00	11,750 00	3,377 96
	<u>\$ 135,874 00</u>	<u>\$ 135,874 00</u>	<u>\$ 82,549 29</u>

This vote was provided for the cost of research and educational activities, in co-operation with Provincial health authorities, with the object of improving the health of the working population of Canada. Laboratories for the study of industrial health problems in the field, are operated at Edmonton, Regina and Halifax.

As at March 31, 1948, there were 17 salaried employees being paid from this vote of whom 4 were permanent and 13 temporary.

Vote 212 (and Vote 799, Further Supplementary Estimates) Civil Service Health

	Estimates	Allotments	Expenditures
Salaries	166,906 00	166,746 00	117,925 61
Other Pay-list Items	918 00	1,078 00	682 03
Educational and Informational Publicity	8,000 00	8,000 00	2,614 34
Telephones, Telegrams and Postage	1,000 00	1,000 00	233 63
Equipment	20,929 00	17,929 00	11,913 90
Sundries	3,800 00	3,800 00	1,169 87
Professional and Special Services	6,500 00	4,500 00	1,509 50
Materials and Supplies	10,500 00	15,500 00	13,275 05
Freight, Cartage and Express	300 00	300 00	77 27
Transportation and Travelling Expenses	4,500 00	4,500 00	1,769 96
	<u>\$ 223,353 00</u>	<u>\$ 223,353 00</u>	<u>\$ 151,171 16</u>

This vote was provided for expenses in connection with the certification of medical fitness of entrants appointed to the government service by the Civil Service Commission, general supervision of the health of civil servants and special medical investigations and studies relating to health matters. The aim of the program is the control of diseases by the exercise of preventive measures, including the provision of emergency medical and dental care, the operation of clinics and educational publicity.

As at March 31, 1948, there were 53 salaried employees being paid from this vote, of whom 7 were permanent and 46 temporary.

Vote 213 Nutrition

	Estimates	Allotments	Expenditures
Salaries	67,980 00	67,800 00	66,808 83
Other Pay-list Items	468 00	648 00	599 19
Educational and Informational Publicity	35,000 00	36,500 00	25,508 89
Telephones, Telegrams and Postage	200 00	200 00	92 14
Equipment	3,000 00	6,000 00	4,403 55
Sundries	800 00	800 00	338 75
Professional and Special Services	5,000 00	500 00	64 00
Materials and Supplies	4,500 00	4,500 00	3,786 18
Freight, Cartage and Express	1,500 00	1,500 00	712 63
Transportation and Travelling Expenses	20,000 00	20,000 00	16,337 64
	<u>\$ 138,448 00</u>	<u>\$ 138,448 00</u>	<u>\$ 118,651 80</u>

This vote was provided for the cost of (a) surveys relating to nutritional matters; (b) the compilation and distribution of related educational material; and (c) advice to industries, the public, and Provincial authorities.

As at March 31, 1948, there were 32 temporary salaried employees being paid from this vote.

Vote 214 Combating Venereal Diseases—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	25,440 00	25,200 00	21,984 05
Other Pay-list Items	485 00	725 00	383 09
Educational and Informational Publicity	4,250 00	4,250 00	2,966 98
Telephones, Telegrams and Postage	200 00	200 00	97 25
Equipment	300 00	300 00	86 62
Sundries	500 00	500 00	121 00
Materials and Supplies	1,500 00	2,000 00	582 71
Freight, Cartage and Express	200 00	200 00	46 37
Transportation and Travelling Expenses	5,000 00	4,500 00	2,689 84
	<u>\$ 37,875 00</u>	<u>\$ 37,875 00</u>	<u>\$ 28,957 91</u>

This vote was to cover the cost of providing leadership in reducing the menace of venereal infection in Canada through consultations with Provincial health authorities in establishing control measures, compilation and analysis of statistical data and distribution of educational material.

As at March 31, 1948, there were 10 salaried employees being paid from this vote, of whom 1 was permanent and 9 temporary.

Vote 215 (and Vote 800, Further Supplementary Estimates) Combating Venereal Diseases—Assistance to Provinces for control of venereal diseases under regulations approved by the Governor in Council.....	175,730 00
Expenditures	\$ 166,969 62

This vote provides for the cost of additional assistance to the provinces for the purpose of increasing the facilities and the field investigation forces for the control of venereal disease; such assistance to be distributed under regulations established by P.C. 75/5045 of July 18, 1945. This assistance is additional to the provision of arsenicals to the provinces.

Payments were made to the provinces as follows: Nova Scotia, \$10,900.43; Prince Edward Island, \$4,326.53; New Brunswick, \$8,104.20; Quebec, \$43,933.71; Ontario, \$49,010.92; Manitoba, \$10,948.75; Saskatchewan, \$12,112.40; Alberta, \$12,575.17; British Columbia, \$15,057.51.

Vote 216 Combating Venereal Diseases—Distribution of drugs under regulations approved by the Governor in Council.....	50,000 00
Expenditures	\$ 49,440 92

This vote was provided for the cost of purchases of arsenical preparations for distribution to the provinces, the provincial authorities undertaking that there will be no diminution of their activities for the control and prevention of venereal diseases.

The value of drugs distributed to the provinces follows: Nova Scotia, \$2,569.56; Prince Edward Island, \$379.26; New Brunswick, \$1,948.10; Quebec, \$14,780.09; Ontario, \$16,682.70; Manitoba, \$2,902.57; Saskatchewan, \$2,874.27; Alberta, \$3,238.23; British Columbia, \$4,066.14.

Vote 217 Health Insurance Studies

	Estimates	Allotments	Expenditures
Salaries	19,992 00	19,992 00	6,516 24
Other Pay-list Items	71 00	71 00	15 57
Telephones, Telegrams and Postage	200 00	200 00	54 60
Equipment	500 00	500 00	84 09
Sundries	100 00	100 00	2 50
Materials and Supplies	2,000 00	2,000 00	154 86
Transportation and Travelling Expenses	5,000 00	5,000 00	90 65
	<u>\$ 27,863 00</u>	<u>\$ 27,863 00</u>	<u>\$ 6,918 51</u>

This vote was provided for expenses relative to the cost of planning health insurance legislation and co-operating in drafting programs to be undertaken by the provinces, including a study and analysis of existing national health insurance schemes of other countries.

As at March 31, 1948, there were 4 salaried employees being paid from this vote, of whom 1 was permanent and 3 temporary.

Vote 218 Dental Health

	Estimates	Allotments	Expenditures
Salaries	13,408 00	13,308 00	11,071 22
Other Pay-list Items	43 00	143 00	33 65
Educational and Informational Publicity	26,500 00	26,500 00	16,541 55
Telephones, Telegrams and Postage	200 00	200 00	40 77
Equipment	500 00	850 00	611 88
Sundries	200 00	200 00	39 11
Professional and Special Services	3,500 00	3,150 00	
Materials and Supplies	1,000 00	1,000 00	561 52
Freight, Cartage and Express	200 00	200 00	72 99
Transportation and Travelling Expenses	5,000 00	5,000 00	3,656 03
	<u>\$ 50,551 00</u>	<u>\$ 50,551 00</u>	<u>\$ 32,628 72</u>

This vote was provided for the expenses incurred in the co-ordination, appraisal and general exchange of information in the field of dental health by consultations with the provinces, national agencies and local organizations.

As at March 31, 1948, there were 5 salaried employees being paid from this vote, of whom 1 was permanent and 4 temporary.

Vote 219 Hospital Designs

	Estimates	Allotments	Expenditures
Salaries	17,580 00	17,580 00	15,058 99
Other Pay-list Items	57 00	57 00	14 85
Telephones, Telegrams and Postage	200 00	200 00	47 12
Equipment	1,000 00	500 00	13 26
Sundries	500 00	500 00	105 60
Professional and Special Services	2,000 00	2,000 00	40 00
Materials and Supplies	2,000 00	2,500 00	2,335 85
Freight, Cartage and Express	200 00	200 00	14 72
Transportation and Travelling Expenses	3,000 00	3,000 00	1,097 35
	<u>\$ 26,537 00</u>	<u>\$ 26,537 00</u>	<u>\$ 18,727 74</u>

This vote was provided for the cost of collecting, tabulating and making available to the provinces up-to-date information regarding the planning of hospitals and other health institutions.

As at March 31, 1948, there were 4 salaried employees being paid from this vote, of whom 1 was permanent and 3 temporary.

Vote 220 (and Vote 801, Further Supplementary Estimates) Mental Health

	Estimates	Allotments	Expenditures
Temporary Assistance	10,773 00	10,773 00	9,084 50
Other Pay-list Items	175 00	175 00	74 04
Educational and Informational Publicity	32,000 00	32,000 00	29,850 23
Telephones, Telegrams and Postage	500 00	500 00	156 59
Equipment	500 00	950 00	82 63
Sundries	200 00	200 00	189 17
Professional and Special Services	3,500 00	3,500 00	3,495 00
Materials and Supplies	1,000 00	550 00	327 12
Freight, Cartage and Express	200 00	200 00	66 59
Transportation and Travelling Expenses	5,000 00	5,000 00	4,410 85
	<u>\$ 53,848 00</u>	<u>\$ 53,848 00</u>	<u>\$ 47,736 72</u>

This vote was provided for the cost of planning adequate control measures in the field of mental health in co-operation with the provinces, and of assisting in the provision of professional information, statistics and educational material for this purpose.

As at March 31, 1948, there were 2 temporary salaried employees being paid from this vote.

Vote 221 (and Vote 802, Further Supplementary Estimates) Blindness Control

	Estimates	Allotments	Expenditures
Salaries	17,571 00	17,571 00	14,998 75
Other Pay-list Items	43 00	43 00	20 89
Educational and Informational Publicity	4,000 00	4,000 00	2,119 63
Telephones, Telegrams and Postage	300 00	300 00	18 64
Equipment	300 00	300 00	74 21
Sundries	500 00	500 00	33 26
Professional and Special Services	25,000 00	25,000 00	10 00
Materials and Supplies	1,000 00	1,000 00	361 68
Freight, Cartage and Express	100 00	100 00	21 00
Transportation and Travelling Expenses	3,000 00	3,000 00	420 76
	<u>\$ 51,814 00</u>	<u>\$ 51,814 00</u>	<u>\$ 18,078 82</u>

This vote was provided for the cost of the preparation and distribution of educational material on the prevention of blindness, for professional assistance in treatment tests, and for the examination of applicants for pensions on grounds of blindness.

As at March 31, 1948, there were 6 salaried employees being paid from this vote, of whom 3 were permanent and 3 temporary.

Vote 222 Epidemiology, including the former Tuberculosis Control Division

	Estimates	Allotments	Expenditures
Temporary Assistance	9,804 00	9,804 00	3,998 11
Other Pay-list Items	43 00	43 00	2 53
Educational and Informational Publicity	1,000 00	1,000 00	446 58
Telephones, Telegrams and Postage	200 00	200 00	2 00
Equipment	500 00	500 00	10 00
Sundries	100 00	100 00	50
Materials and Supplies	2,000 00	2,000 00	439 66
Freight, Cartage and Express	100 00	100 00	2 81
Transportation and Travelling Expenses	3,000 00	3,000 00	176 65
	<u>\$ 16,747 00</u>	<u>\$ 16,747 00</u>	<u>\$ 5,078 84</u>

This vote was provided for the cost of the preparation and distribution of educational and informational publicity relating to the prevention and cure of tuberculosis.

As at March 31, 1948, there were 3 temporary salaried employees being paid from this vote.

Vote 223 Advertising and Labels Control

	Estimates	Allotments	Expenditures
Salaries	16,323 00	16,323 00	11,631 77
Other Pay-list Items	57 00	297 00	126 12
Educational and Informational Publicity	750 00	750 00	
Telephones, Telegrams and Postage	100 00	100 00	26 47
Equipment	500 00	500 00	152 64
Sundries	50 00	50 00	
Professional and Special Services	1,000 00	760 00	131 66
Materials and Supplies	500 00	500 00	247 09
Transportation and Travelling Expenses	2,500 00	2,500 00	877 45
	<u>\$ 21,780 00</u>	<u>\$ 21,780 00</u>	<u>\$ 13,193 20</u>

This vote was provided for the cost of studying controls in effect in other countries and the preparation and distribution of material designed to inform the public and trade regarding advertising and labelling.

As at March 31, 1948, there were 5 salaried employees being paid from this vote, of whom 1 was permanent and 4 temporary.

Vote 224 Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates

	Estimates	Expenditures
Navy League of Canada, Halifax, N.S.	200 00	200 00
Sailors' Institute, North Sydney, N.S.	200 00	200 00
Navy League of Canada, Sydney, N.S.	200 00	200 00
Seamen's Mission Society, Saint John, N.B.	200 00	200 00
Catholic Sailors' Club, Saint John, N.B.	200 00	200 00
Catholic Sailors' Club, Montreal, P.Q.	200 00	200 00
Montreal Seamen's Institute, Montreal, P.Q.	200 00	200 00
Montreal Sailors' Hostel, Montreal, P.Q.	200 00	200 00
Catholic Seamen's Club, Quebec, P.Q.	200 00	200 00
Quebec Seamen's Institute, Quebec, P.Q.	200 00	200 00
Vancouver Sailors' Home, Vancouver, B.C.	200 00	200 00
Victoria Seamen's Institute, Victoria, B.C.	200 00	200 00
	<u>\$ 2,400 00</u>	<u>\$ 2,400 00</u>

Payment of these grants was authorized by Treasury Board Minute, T. 331734 B. of June 6, 1947.

Vote 225 (and (a) Vote 803, Further Supplementary Estimates; (b) Vote 608, Further Supplementary Estimates) Medical Services—Indians and Eskimos

	Estimates	Allotments	Expenditures
Salaries and Wages	1,238,623 00 }	1,215,363 00	1,102,663 05
A Cash Allowances	82,740 00 }		
Other Pay-list Items	5,564 00	5,564 00	872 08
Educational and Informational Publicity	5,000 00	5,000 00	1,066 11
Telephones, Telegrams and Postage	8,000 00	12,000 00	11,968 92
B Acquisition of Equipment	75,000 00	205,760 00	169,955 34
Equipment Maintenance	25,000 00	50,000 00	44,392 76
C Construction of Works and Buildings	800,000 00		
<i>Ontario</i>			
Moose Factory Indian Hospital		10,000 00	2,168 02
Moose Factory—Nurses' residence and office accommodation for Nurses and Doctors		10,150 00	10,110 26
Sioux Lookout Indian Hospital		1,000 00	947 86
Trout Lake—Nursing Station		750 00	650 91
<i>Quebec</i>			
Bersimis Nursing Station		30,000 00	22,594 26
Fort George—Nursing Station		28,599 70	28,017 05
Manowan—Nurses' residence		1,000 00	875 00
Obedjiwan—Seasonal Nurses' residence		2,100 00	2,011 13
Port Harrison—Prefabricated Nursing Station		10,000 00	9,165 43
Waswanipi—Seasonal Nurses' residence		3,500 00	3,256 05
<i>Manitoba</i>			
Clearwater Lake—Doctor's residence		10,000 00	9,976 70
Cross Lake—Nursing Station		10,150 00	10,104 05
Fisher River Hospital, Hodgson, Garage, storeroom, morgue..		5,100 00	5,017 22
Gypsumville—Nursing Station		30,000 00	26,792 19
Island Lake—Nursing Station		10,100 00	10,049 74
Nelson House—Nursing Station		10,100 00	10,075 98
Oxford House—Nursing Station		10,100 00	10,075 99
The Pas—Clearwater Lake Hospital 100 bed extension		290,000 00	286,632 00
Pine Falls—Doctor's residence		10,500 00	10,383 96
<i>Saskatchewan</i>			
Battleford—Alterations to provide staff quarters at former R.C.A.F. Hospital		30,000 00	13,692 00
Fort Qu'Appelle—50 bed extension		20,200 00	614 09
Lac la Ronge—Purchase of Missionary's house for Nursing Station		4,000 00	4,000 00
<i>Alberta</i>			
Charles Camself Hospital—Alterations and repairs		12,000 00	11,995 45
Driftpile—Nursing Station		10,150 00	10,100 86
<i>British Columbia</i>			
Coqualeetza Indian Hospital		100 00	85 60
Nanaimo Hospital—Alterations and laundry building		80,000 00	77,434 11
Prince Rupert—Miller Bay Hospital—Alterations power house and laundry		45,400 30	
Alterations and repairs, Staff quarters		5,000 00	4,361 11
<i>Northwest Territories</i>			
Chesterfield Inlet—Nursing Station and Doctor's residence ..		10,000 00	7,431 61
Total Construction of Works and Buildings.....	800,000 00	700,000 00	588,618 63
D Acquisition of Property	38,000 00	38,000 00	27,660 00
E Repairs to Works and Buildings	79,000 00	130,000 00	104,596 20
Rents	5,000 00	5,000 00	4,979 68
Meter Rates	45,000 00	45,000 00	44,790 55
Sundries	17,000 00	37,000 00	36,498 51
F Professional and Special Services	2,500,000 00	2,207,240 00	2,204,549 58
G Materials and Supplies	450,000 00	650,000 00	640,887 31
Freight, Express and Cartage	17,000 00	45,000 00	44,424 96
H Transportation and Travelling Expenses	200,000 00	240,000 00	239,934 11
	<u>\$5,590,927 00</u>	<u>\$5,590,927 00</u>	<u>\$5,267,857 79</u>

As at March 31, 1948 there were 612 salaried employees being paid from this vote, of whom 31 were permanent and 611 temporary.

A Cash Allowances. Cash allowances, as provided in the classifications of some positions, represent compensation in lieu of house, fuel and light, and are, where applicable, included in salaries. In addition to cash allowances paid, certain employees receive allowances in kind, that is, the Department supplies quarters, fuel, light and rations free of charge to such employees.

B Acquisition of Equipment. A distribution of expenditures follows: floating equipment, \$2,471.40; hospital equipment, \$130,682.56; light, heat and power equipment, \$17,493.37; motor cars and trucks, \$15,988.49; sundry, \$3,319.52. Included in the item for hospital equipment were purchases for the following Indian hospitals and nursing stations: Indian Hospitals—Blood, \$2,714.06; Brandon, \$4,021.33; Charles Camsell, \$17,605.82; Clearwater Lake, \$4,334.84; Coqualeetza, \$7,245.23; Fisher River, \$6,882.61; Fort Simpson, \$1,575.25; Manitoulin Island, \$2,946.74; Miller Bay, \$11,976.82; Nanaimo, \$26,897.92; North Battleford, \$7,371.60; Norway House, \$6,991.29; Nursing Stations—Cross Lake, \$4,072.84; Eskasoni, \$1,837.14; Fort George, \$1,443.30; Gypsumville, \$2,418.17; Island Lake, \$5,417.68; Port Harrison, \$3,054.34.

C Construction of Works and Buildings. Contracts of \$5,000 or over awarded through the Department of Public Works follow:

Contractor	Project and Location	Amount of Contract	Payments 1947-48	Payments to date
Georges Deschenes.....	Construction of Nursing Station, Bersimis, Que.	\$ 26,700 00	\$ 21,181 74	\$ 21,181 74
(a) Hill-Clark-Francis, Ltd.....	Construction of Nursing Station, Fort George, Que.	57,924 05	27,924 05	57,924 05 (f)
Randuer Sigurdson.....	Construction of Nursing Station, Gypsumville, Man.	26,467 00	25,467 00	25,467 00
Manitoba Engineering Co. Ltd.	Addition and alterations and sewage disposal system re: The Clearwater Lake Indian Hospital, The Pas, Man.	349,785 00	273,080 32	273,080 32
C. M. Miners Construction Co. Ltd.....	Alterations and repairs to the North Battleford Indian Hospital, North Battleford, Sask.....	13,692 00	13,692 00	13,692 00 (f)
Canada Paint and Contracting Co.....	Alterations to the Nanaimo Indian Hospital, Nanaimo, B.C.....	95,316 00	75,801 98	78,801 98

(f) Includes final payment.

(a) The original contract was for an estimated amount of \$40,000 on a cost plus 10 per cent fee basis, with the fee not to exceed \$4,000. Expenditures exceeded the estimated amount as a result of the rising costs of labour and materials, plus the heavy transportation costs incurred due to location.

D Acquisition of Property. Expenditures include the purchase of residences for doctors at Fort Qu'Appelle, Sask., \$17,574.20 and at Williams Lake, B.C., \$9,735.80.

E Repairs to Works and Buildings. Repairs to the Brandon Indian Hospital, Brandon, Man., cost \$39,806.38 and those to the Charles Camsell Indian Hospital, Edmonton, Alta., \$13,426.28. Other major items of repairs were as follows: Lac la Ronge Nursing Station, Sask., \$10,000.28; Qu'Appelle Health Unit, Qu'Appelle, Sask., \$6,753.27; Lady Willington Hospital, Brantford, Ont., \$6,118.54; Coqualeetza Indian Hospital, Sardis, B.C., \$3,935.77; Miller Bay Hospital, Prince Rupert, B.C., \$3,542.46.

F Professional and Special Services. Doctors' and nurses' fees amounted to \$326,359.51; dental services, \$19,833.51; X-Rays, \$16,645.90; hospitalization, \$1,840,569.86; sundries, \$1,140.80.

The following doctors received fees of \$1,000 or over: R. J. Alexander, Kamloops, B.C., \$1,048.97; L. E. Avery, Williams Lake, B.C., \$1,223.50; L. G. Ayotte, Bonnyville, Alta., \$1,914.55; L. C. Bartlett, Favourable Lake, Ont., \$2,541; W. Bashucky, Winnipegosis, Man., \$2,420.07; Bigelow, Moffat & Doyle, Meadow Lake, Sask., \$1,454; S. E. Bjornson, Ashern, Man., \$3,720.37; H. A. Boyce, Deseronto, Ont., \$2,630.80; W. A. Broddy, Southampton, Ont., \$1,100; L. B. Brown, Fort McMurray, Alta., \$1,772.70; G. H. Burgess, Queen Charlotte City, B.C., \$2,924.55; B. C. Cathcart, Wallaceburg, Ont., \$2,414.04; P. Chalykoff, Hearst, Ont., \$1,674.50; Cooke & Grandy, Lloydminster, Sask., \$1,273.82; G. N. Cormack, Fort St. John, B.C., \$2,088.27; Leo Cote, Havre St. Pierre, Saguenay, Que., \$1,025; Paul O. Coulombe, Sturgeon Falls, Ont., \$1,226.50; W. H. Craig, Agassiz, B.C., \$1,147; Crawford and Jacobs, The Pas, Man., \$1,691; G. E. Darby, Bella Bella, B.C., \$1,130; J. P. Decosse, St. Paul, Alta., \$2,005.28; F. R. Donnelly, Massey, Ont., \$1,377.50; C. Dumont, Campbellton, N.B., \$1,100; J. D. Duncan, Leask, Sask., \$1,063; J. J. Fahlman, Kinistino, Sask., \$1,910.50; J. S. Ferguson, Chatham, Ont., \$1,212; P. J. Ferguson, Whycoomagh, N.S., \$1,191.50; G. H. Field, Roseneath, Ont., \$1,025; S. P. Findlay, Fraser Lake, B.C., \$1,012.75; E. H. Freeman, Chatham, N.B., \$1,989;

H. B. Galbraith, Vancouver, B.C., \$1,624.50; A. Gibson, Winnipeg, Man., \$1,250; J. C. Gillie, Fort William, Ont., \$1,922.50; S. Goldman, Punnichy, Sask., \$4,174.40; J. M. Goodwin, Teulon, Man., \$2,164.50; V. J. Gutormason, Vanderhoof, B.C., \$2,420; N. B. Hall, Campbell River, B.C., \$2,620; C. H. Hankinson, Prince Rupert, B.C., \$1,048.15; H. B. Havey, Stewiacke, N.S., \$1,406.66; T. C. Holmes, Burns Lake, B.C., \$1,451; A. H. Jeffrey, Nipigon, Ont., \$1,766.25; A. Jolicœur, Lachine, Que., \$1,383.50; J. D. Keene, Broadview, Sask., \$2,053.50; W. F. Kenney, Rexton, N.B., \$1,038.50; L. W. Kergin, Prince Rupert, B.C., \$2,477; J. W. Kettlewell, Portage la Prairie, Man., \$1,454; J. A. Key, Cardston, Alta., \$2,746.98; A. J. Lalonde, Cornwall, Ont., \$2,291.75; J. A. Langlois, Notre Dame du Nord, Que., \$1,142; R. G. Large, Prince Rupert, B.C., \$4,938.50; J. T. L'Ecuyer, Maniwaki, Que., \$1,701.89; G. Leduc, Roberval, Que., \$2,561.24; E. Lemieux, Quebec, Que., \$1,190.50; M. MacDonald, Thedford, Ont., \$1,635.75; F. A. MacNeil, Winnipeg, Man., \$1,086; W. B. Mallow, Kamsack, Sask., \$1,870; J. F. McCullough, Sudbury, Ont., \$1,150.50; H. A. McDonald, Squamish, B.C., \$1,028.50; H. A. McLean, Ceepeece, B.C., \$1,954.14; C. L. McMillan, Baddeck, N.S., \$1,319.50; J. Melling, Wetaskiwin, Alta., \$2,235; F. H. H. Mewburn, Edmonton, Alta., \$1,425; G. Michaud, Roberval, Que., \$2,053.05; F. G. Miller, Elk Point, Alta., \$1,108.95; J. S. Monteith, Tofino, B.C., \$1,862; A. W. Mooney, Vanderhoof, B.C., \$2,780.24; J. S. Munro, North Sydney, N.S., \$4,688.75; J. Page, St. Benoit, Que., \$1,320; J. R. Pare, Duck Lake, Sask., \$1,438; J. B. Reid, Truro, N.S., \$1,080; F. B. Roth, Whitehorse, Y.T., \$1,785.95; V. St. John, Alert Bay, B.C., \$4,819; R. Smith, Clarke City, Que., \$1,115; G. H. Stobie, Belleville, Ont., \$1,293; A. B. Weir, Sardis, B.C., \$3,700; J. B. T. Wood, High Prairie, Alta., \$1,957.50.

Hospitals receiving \$5,000 or over: All Saints Hospital, Aklavik, N.W.T., \$10,994.25; Bella Coola General, B.C., \$8,464.80; Brandon Sanatorium, Man., \$112,291; Bulkley Valley District, Smithers, B.C., \$11,444.73; Essex County Sanatorium, Windsor, Ont., \$6,129.71; Fort Smith General Hospital, N.W.T., \$6,211; Fort William Sanatorium, Ont., \$73,428.75; Hamilton Health Association, Ont., \$24,804.83; Holy Family, Prince Albert, Sask., \$11,348.07; Hospital St. Luc, Montreal, Que., \$7,562; Hotel Dieu, Cornwall, Ont., \$12,269.41; Hotel Dieu, St. Michel, Roberval, Que., \$14,682; King's Daughters, Duncan, B.C., \$7,677; Lady Minto, Chapleau, Ont., \$17,399.34; R. W. Large Memorial Hospital, Bella Bella, B.C., \$25,507.65; Manitoba Sanatorium Board: Dynevor Indian, St. Peters, Man., \$48,887.08, Clearwater Lake Indian, The Pas, Man., \$141,007.04, Manitoba Sanatorium, Ninette, Man., \$5,677; Missionary Society of the Church of England in Canada, Toronto, Ont., \$54,386.25; Montreal General, Que., \$9,379.67; Nicola Valley General Hospital, Merritt, B.C., \$5,956.50; Nova Scotia Sanatorium, Kentville, N.S., \$9,292.64; Nova Scotia Hospital, Dartmouth, N.S., \$6,904.92; Prince Rupert General, B.C., \$8,941.50; Providence, Fort St. John, B.C., \$8,605.14; Providence, High Prairie, Alta., \$11,339.10; Provincial Mental: Ontario, \$20,761.23, Manitoba, \$6,638.89, British Columbia, \$24,742.86; Queen Alexandra Sanatorium, London, Ont., \$33,672.09; Queen Alexandra Solarium for Crippled Children, Cobble Hill, B.C., \$13,971; Royal Inland, Kamloops, B.C., \$10,637; Sacred Heart, Caughnawaga, Que., \$17,622.50; St. Anthony's, The Pas, Man., \$18,618.25; St. Bartholomew's, Lytton, B.C., \$9,880.50; St. Boniface, Man., \$17,783.94; St. Boniface Sanatorium, St. Vital, Man., \$16,985.87; St. George's, Alert Bay, B.C., \$10,742.85; Saint John Tuberculosis, East Saint John, N.B., \$7,623.86; St. John's, Vanderhoof, B.C., \$24,227.50; St. Joseph's, La Tuque, Que., \$24,202.22; St. Joseph's General, Port Arthur, Ont., \$25,618.30; St. Joseph's, Victoria, B.C., \$15,997.07; St. Louis, Bonnyville, Alta., \$5,359; St. Martha's, Antigonish, N.S., \$14,064.84; St. Mary's on the Lake Sanatorium, Haileybury, Ont., \$13,727.45; St. Mary's, Dawson, Y.T., \$8,789; St. Michel Sanatorium, Roberval, Que., \$31,162.15; St. Paul's, Vancouver, B.C., \$44,620.82; St. Rita's Hospital, Sydney, N.S., \$7,983.25; Saskatchewan Anti-Tuberculosis League, \$97,019.30; Sioux Lookout General, Ont., \$7,037; Toronto General, Ont., \$6,088.30; Toronto Hospital for the Treatment of Tuberculosis, Weston, Ont., \$42,683.78; Victoria Hospital, London, Ont., \$11,423.11; War Memorial, Williams Lake, B.C., \$5,213.25; West Coast General Hospital, Port Alberni, B.C., \$5,407.60; Whitehorse General, Y.T., \$22,615.55; Wrinch Memorial, Hazelton, B.C., \$39,792.87.

G. *Materials and Supplies.* Clothing and blankets cost \$13,742.90; fuel, \$55,584.79; medical and hospital supplies, \$268,581.81; provisions, \$294,190.28; stationery and office supplies, \$8,787.53.

H. *Transportation and Travelling Expenses.* The cost of transportation of Indians to and from hospitals amounted to \$152,479.15 of which \$65,982.49 was for air travel. Travelling expenses of doctors and nurses amounted to \$87,454.96, including air travel of \$24,950.92.

Vote 226 Grants to Hospitals which care for Indians and Eskimos

	Estimates	Allotments	Expenditures
Ashcroft, B.C., Hospital Board.....		15,000 00	
Church of England Hospital Mission, Aklavik.....		1,080 00	
A Fort William Sanatorium Board.....		200,000 00	200,000 00
Roman Catholic Mission Hospital, Fort Smith.....		1,080 00	
Roman Catholic Mission Hospital, Fort Simpson.....		1,080 00	
Roman Catholic Mission Hospital, Aklavik.....		1,080 00	
	<u>\$ 219,320 00</u>	<u>\$ 219,320 00</u>	<u>\$ 200,000 00</u>

The amount of the above vote, \$219,320, was not subdivided in the Estimates; the allotments were authorized by the Treasury Board.

A This allotment was to cover a share of the capital cost of an extension to the Fort William Sanatorium which will provide additional beds for accommodation of tuberculous Indians.

Vote 227 Civil Aviation Medicine

	Estimates	Allotments	Expenditures
Temporary Assistance	10,992 00	10,992 00	727 94
Other Pay-list Items	43 00	43 00	6 62
Telephones, Telegrams and Postage	500 00	500 00	
Equipment	1,500 00	1,500 00	
Sundries	500 00	500 00	
Professional and Special Services	5,000 00	5,000 00	
Materials and Supplies	2,000 00	2,000 00	
Freight, Cartage and Express	500 00	500 00	
Transportation and Travelling Expenses	4,000 00	4,000 00	28 90
	<u>\$ 25,035 00</u>	<u>\$ 25,035 00</u>	<u>\$ 763 46</u>

As at March 31, 1946, there was 1 temporary salaried employee being paid from this vote.

WELFARE BRANCH**Vote 228 Welfare Branch Administration**

	Estimates	Allotments	Expenditures
Salaries	23,203 00	23,503 00	23,481 71
Other Pay-list Items	43 00	223 00	132 12
Educational and Informational Publicity	3,000 00	3,000 00	2,327 14
Telephones, Telegrams and Postage	1,000 00	1,000 00	864 52
Equipment	1,000 00	500 00	3 20
Sundries	500 00	320 00	115 56
Professional and Special Services	2,000 00	3,500 00	3,495 00
Materials and Supplies	2,000 00	1,000 00	270 99
Freight, Cartage and Express	100 00	100 00	40
Transportation and Travelling Expenses	6,000 00	5,700 00	2,485 94
	<u>\$ 38,846 00</u>	<u>\$ 38,846 00</u>	<u>\$ 33,176 58</u>

This vote was provided for the costs of (a) the general administration of the Branch, (b) the preparation and distribution of educational and informational publicity of a welfare nature, and (c) the engagement of, and consultation with, experts in the welfare field.

As at March 31, 1948, there were 6 salaried employees being paid from this vote, of whom 1 was permanent and 5 temporary.

Vote 229 Family Allowances—Administration

	Estimates	Allotments	Expenditures
Salaries and Wages	1,441,830 00	1,441,830 00	1,367,556 20
Other Pay-list Items	11,367 00	11,367 00	10,651 33
Educational and Informational Publicity	75,000 00	60,000 00	23,063 91
Telephones, Telegrams and Postage	87,000 00	87,000 00	48,883 33
Equipment	35,000 00	35,000 00	24,083 04
Sundries	3,000 00	3,000 00	2,755 09
Professional and Special Services	150,000 00	149,000 00	43,097 13
Materials and Supplies	50,000 00	65,000 00	61,514 88
Freight, Cartage and Express	1,200 00	2,200 00	2,093 21
Transportation and Travelling Expenses	50,000 00	50,000 00	31,173 38
	<u>\$1,904,397 00</u>	<u>\$1,904,397 00</u>	<u>\$1,614,871 50</u>

As at March 31, 1948, there were 716 salaried employees being paid from this vote, of whom 49 were permanent and 667 temporary.

Family Allowances—Family Allowances Payments, Family Allowances Act, c. 40, 1944,	
as amended	\$263,165,192 33

The above Act provides for payment of monthly allowances commencing on July 1, 1945, for all eligible children resident in Canada under the age of 16 years.

The scale of monthly payments for each child is as follows: under 6 years of age, \$5; 6-9 years, \$6; 10-12 years, \$7; 13-15 years, \$8. The Act provides for the following reductions in the amount of payment in respect of: a fifth child by \$1; a sixth and seventh child by \$2 each; and an eighth and each additional child by \$3 each. Payments cease with the payment for the month in which the child reaches the age of sixteen years or may cease earlier if certain regulations under the Act, such as school attendance, are not observed. In cases where both parents filed the registration form for such allowances, payment is made to the mother but, where only one parent filed the form, payment is made to that parent provided a satisfactory explanation is given. For administrative purposes, Regional Offices were established in each provincial capital.

Payments of allowances are made under authority of the Act, from unappropriated moneys in the Consolidated Revenue Fund; while the administrative expenses are payable out of moneys appropriated by Parliament for that purpose (Vote 229).

P.C. 5093, August 3, 1945, authorized the payment of family allowances for eligible Eskimo and Indian children to the Lands and Development Services and the Indian Affairs Branch of the Department of Mines and Resources, where it is in the best interests of the child to do so, for disbursement on behalf of each child in respect of whom the allowance is paid—see Deposit and Trust Accounts of that Department.

A distribution by provinces of payments made to parents or other parties responsible for the maintenance of children eligible for such allowances follows:

DETAILS OF FAMILY ALLOWANCES PAYMENTS

Province in which recipients reside	1947-48			1946-47		
	Number of Families March 1948	Number of Children March, 1948	Payments	Number of Families March, 1947	Number of Children March, 1947	Payments
Nova Scotia.....	87,170	202,029	14,207,957 82	84,172	196,530	13,358,417 07
Prince Edward Island.....	12,748	31,861	2,256,477 00	12,280	31,203	2,192,044 00
New Brunswick.....	68,510	175,390	12,086,891 93	65,071	168,114	11,394,426 02
Quebec.....	468,680	1,260,735	87,157,243 46	445,669	1,230,312	82,389,966 72
Ontario.....	555,658	1,096,779	77,328,534 50	526,400	1,051,206	70,325,914 70
Manitoba.....	99,954	207,544	14,798,436 82	97,698	203,681	14,007,061 21
Saskatchewan.....	114,613	257,611	18,561,329 55	112,625	255,424	18,119,791 87
Alberta.....	119,739	255,848	18,181,662 50	115,198	248,512	17,159,488 00
British Columbia.....	139,627	260,752	18,012,188 75	126,622	242,010	15,722,045 50
Northwest and Yukon Territories.....	3,245	7,023	574,470 00	2,721	6,070	471,376 50
	1,669,944	3,755,572	\$263,165,192 33	1,588,456	3,633,062	\$245,140,531 59

Vote 230 Old Age Pensions (including Pensions to the Blind)—Administration

	Estimates	Allotments	Expenditures
Salaries	29,991 00	32,866 00	32,841 00
Other Pay-list Items	15 00	140 00	74 04
Telephones, Telegrams and Postage	300 00	500 00	336 71
Equipment	500 00	700 00	579 88
Sundries	250 00	1,250 00	925 80
Medical examinations in connection with pensions to the Blind—			
Ophthalmologists' fees.....	6,500 00	8,500 00	8,330 00
Materials and Supplies	350 00	1,175 00	976 20
Freight, Cartage and Express.....	100 00	100 00	24 79
Transportation and Travelling Expenses.....	16,000 00	8,775 00	8,747 86
	<u>\$ 54,006 00</u>	<u>\$ 54,006 00</u>	<u>\$ 52,836 28</u>

This vote was provided for the cost of carrying out the Federal Government's responsibility in administering the payments by the provinces of old age pensions. This requires an examination of all decisions made by provincial pension authorities, as well as an audit of accounts submitted quarterly by the provinces.

As at March 31, 1948, there were 13 salaried employees being paid from this vote, of whom 12 were permanent and 1 temporary.

Old Age Pensions (including Pensions to the Blind)—Payment of Dominion's share of

Pensions, Old Age Pensions Act, c. 156, R.S., as amended.....\$ 58,089,960 41

Under the provisions of the above authority the Dominion government pays 75 per cent of the cost of pensions in accordance with the terms of the separate agreements entered into with the Provinces. The agreements provide for both the maximum pension payable and the maximum income allowed within the limits specified in the Act. The Dominion's contribution, however, cannot exceed 75 per cent of \$30 per month in any case and is payable only where the pensioner fulfills the requirements set forth in the Dominion Act and the regulations made thereunder.

Details of expenditures, including the sum expended from Vote 553, are shown in the following table:

OLD AGE PENSIONS AND PENSIONS FOR BLIND PERSONS
EXPENDITURES 1947-48 AND CUMULATIVE EXPENDITURES SINCE INCEPTION OF ACT

Province	Old Age Pensions			Pensions for Blind Persons				Total Payments Under Old Age Pensions Act during 1947-48
	Number of Pensioners, March, 1948	Average Monthly Pension	Dominion Government Contributions during 1947-48	Dominion Government Contributions from inception of Act	Number of Pensioners, March, 1948	Average Monthly Pension 1948	Dominion Government Contributions during 1947-48	Dominion Government Contributions from inception of Act
Nova Scotia.....	16,984	29 19	3,943,563 30	31,313,745 89	805	29 59	181,815 41	1,219,461 66
Prince Edward Island.....	2,417	24 82	478,924 19	3,397,102 37	126	27 91	29,423 60	186,031 39
New Brunswick.....	14,524	29 37	3,634,269 45	22,796,382 07	896	29 83	217,407 30	1,427,093 84
Quebec.....	59,204	29 08	14,714,436 55	103,065,559 64	3,178	29 69	801,694 04	4,654,397 21
Ontario.....	70,765	29 71	17,999,870 26	175,073,909 23	1,814	29 83	464,863 54	3,023,943 98
Manitoba.....	15,026	29 71	3,727,392 10	37,164,669 91	455	29 92	114,974 51	675,806 11
Saskatchewan.....	14,806	29 60	3,836,980 15	36,155,968 39	409	29 78	107,611 31	650,180 55
Alberta.....	13,792	29 09	3,466,114 21	30,014,327 80	332	29 98	81,255 50	463,875 66
British Columbia.....	21,621	29 54	5,171,017 31	41,833,547 27	460	29 67	108,588 79	654,603 92
Northwest Territories.....	19	29 21	5,830 75	41,418 63	1	30 00	355 00	605 00
	229,158	.....	\$56,978,389 27	\$450,854,641 20	8,476	.....	\$2,107,989 00	\$12,956,059 32
								6,185 75
								\$59,086,378 27

Expenditures in 1947-48 were charged as follows:
 Stat. Old Age Pensions Act, c. 156, R.S., as amended..... 58,089,990 41
 Stat. Old Age Pensions and Pensions to the Blind..... 996,417 86
\$59,086,378 27

Vote 231 National Physical Fitness—Administration	47,866 00
Expenditures	\$ 47,866 00

The National Council on Physical Fitness was established under authority of the National Physical Fitness Act, c. 29, 1943, to promote the physical fitness of the people of Canada by the extension of physical education and the organization and encouragement of activities for this purpose.

The amount of the above vote was transferred to the National Physical Fitness Fund (see Open Accounts further on in this Section) in accordance with section 8 of the Act.

Details of disbursements from the Fund follow:

Administration

	Estimates 1947-48	Unexpended Balance 1946-47	Total Available	Administration Expenses 1947-48
Temporary Assistance	18,809 00	1,595 99	20,404 99	12,064 69
Other Pay-list Items	57 00	681 64	738 64	130 19
Educational and Informational Publicity	12,000 00	13,308 02	25,308 02	10,896 44
Telephones, Telegrams and Postage	500 00	544 43	1,044 43	608 20
Equipment	500 00	485 49	985 49	471 66
Sundries	500 00	340 02	840 02	629 35
Professional and Special Services	4,000 00	4,400 00	8,400 00	999 92
Materials and Supplies	3,000 00	1,478 85	4,478 85	2,484 71
Freight, Cartage and Express	500 00	402 55	902 55	146 68
Transportation and Travelling Expenses	8,000 00	2,749 32	10,749 32	3,919 01
	\$ 47,866 00	\$ 25,986 31	\$ 73,852 31	\$ 32,350 85

Payments to Provinces

Payments to the provinces under conditions prescribed in the Act were as follows: Nova Scotia, \$8,685.40; New Brunswick, \$2,186.86; Manitoba, \$7,933.66; Saskatchewan, \$35,091.50; Alberta, \$19,488.12; British Columbia, \$16,015.75; Northwest Territories, \$234; total, \$89,635.29.

Vote 232 Assistance to Schools of Social Work	50,000 00
Expenditures	\$ 50,000 00

The amount of the above vote was not subdivided in the Estimates; the allocations were authorized by Treasury Board.

This vote provides for the cost of financial aid to the schools of social work listed below.

A Technical Advisory Committee on social work education, consisting of representatives of these schools, was established under authority of P.C. 1975 of May 17, 1946. The Committee recommended for the fiscal year 1947-48, that \$50,000 be allocated among the schools on the basis of \$1,000 to each school, and the remaining sum of \$43,000 be apportioned on the basis of enrolments therein, in lieu of the previous basis of allocation as between administration and scholarships. The recommendation was approved by P.C. 111/3465 of August 27, 1947.

The allocations by schools and the payments follow:

The Maritime School of Social Work	3,250
The School of Social Work of Laval University	6,560
The School of Social Work of the University of Montreal	6,670
The McGill University School of Social Work	7,300
The School of Social Work of the University of Toronto	12,230
The School of Social Work of the University of Manitoba	4,430
The School of Social Work of the University of British Columbia	9,560
	\$ 50,000

MISCELLANEOUS GRANTS

Grant to:		Estimates	Expenditures
Vote 233	Canadian Welfare Council	8,100 00	8,100 00
Vote 234	Canadian National Committee for Mental Hygiene	10,000 00	10,000 00
Vote 235	Health League of Canada	10,000 00	10,000 00
Vote 236	Canadian National Institute for the Blind	18,000 00	18,000 00
Vote 237	L'Association Canadienne Francaise des Aveugles	4,050 00	4,050 00
Vote 238	L'Institut Nazareth de Montreal	4,050 00	4,050 00
Vote 239	Montreal Association for the Blind	4,050 00	4,050 00
Vote 240	Canadian Tuberculosis Association	20,250 00	20,250 00
Vote 241	Victorian Order of Nurses	13,100 00	13,100 00
Vote 242	St. John Ambulance Association	4,050 00	4,050 00
Vote 243	Canadian Red Cross Society	10,000 00	10,000 00
		<u>\$ 105,650 00</u>	<u>\$ 105,650 00</u>

Payment of these grants was authorized by Treasury Board Minute, T.331734B. of June 6, 1947.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....	\$ 1,014 00
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DEMOBILIZATION AND RECONVERSION

Vote 553 Old Age Pensions and Pensions to the Blind.....	10,450,000 00
Expenditures	<u>\$ 996,417 86</u>

Under authority of P.C. 6367, August 10, 1943, the Minister of Finance entered into agreements with the governments of the several provinces, whereby, to meet wartime conditions, monthly pensions payments were increased by an amount not exceeding \$5, the Dominion Government assuming 75 per cent of the additional cost.

The following payments were made under the above authority pending the implementation of the new agreements which became effective in respect of the Province of Nova Scotia on August 1, and of the other provinces on May 1. These agreements were authorized by P.C. 3644, September 9, 1947, which also revoked P.C. 6367.

	Old Age Pensions	Pensions to the Blind	Total
Nova Scotia	236,273 44	10,467 36	246,740 80
Prince Edward Island	6,023 65	399 49	6,423 14
New Brunswick	51,101 65	2,891 08	53,992 73
Quebec	200,220 38	10,769 16	210,989 54
Ontario	245,133 25	6,302 99	251,436 24
Manitoba	50,525 59	1,543 54	52,069 13
Saskatchewan	53,710 31	1,429 68	55,139 99
Alberta	48,005 63	1,076 54	49,082 17
British Columbia	68,740 97	1,357 90	70,098 87
Northwest Territories	420 25	25 00	445 25
	<u>\$ 960,155 12</u>	<u>\$ 36,262 74</u>	<u>\$ 996,417 86</u>

The amounts shown above are incorporated in the statement on page O—23.

Vote 554 Treatment of Canadian Fishermen and Seamen.....	10,000 00
Expenditures	\$ 1,226 30

P.C. 164/6991, September 4, 1943, provided for free medical treatment and care of certain sick or disabled Canadian merchant seamen where such sickness arose or disability was incurred on a ship operating in waters particularly liable to enemy attack.

P.C. 7479, December 28, 1945, directs that such treatment and care shall be given only for sickness or disability arising or incurred prior to January 1, 1946.

Payments were made to various hospitals and physicians.

Vote 555 Maintenance, Non-Resident Seamen.....	15,000 00
Expenditures	\$ 10,499 58

The above expenditures represent payments to various hospitals.

Vote 556 Treatment of Repatriated Merchant Seamen.....	2,000 00
Expenditures	\$ 20 00

Vote 557 War Charities Division—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	29,312 00	28,072 00	25,675 57
Other Pay-list Items	130 00	370 00	206 42
Travelling Expenses	500 00	2,000 00	1,711 84
Printing and Stationery	200 00	200 00	169 44
Miscellaneous	1,380 00	880 00	187 46
	\$ 31,522 00	\$ 31,522 00	\$ 27,950 73

This vote was provided for the cost of administering the War Charities Act, c. 10, 1939, as amended.

As at March 31, 1948, there were 5 salaried employees being paid from this vote, of whom 1 was permanent and 4 temporary.

Vote 558 Division of Voluntary War Relief

	Estimates	Allotments	Expenditures
Temporary Assistance	12,248 00	12,163 00	12,163 00
Allotted from Vote 73, Salaries, etc	341 92	341 92	341 92
Other Pay-list Items	60 00	300 00	176 16
Travelling Expenses	500 00	500 00	192 00
Miscellaneous	500 00	345 00	271 98
	\$ 13,649 92	\$ 13,649 92	\$ 13,145 06

This vote was provided for the cost of co-ordinating and controlling the operations of the various war relief funds.

As at March 31, 1948, there were 5 temporary salaried employees being paid from this vote.

Vote 559 Grant to Canadian Nurses' Association.....	46,525 00
Expenditures	\$ 46,525 00

This vote provides for the cost of continuing the grants made to the above Association under authority of P.C. 72/6073 of July 16, 1942, for the purpose of relieving the acute shortage of graduate nurses by (a) promoting the recruiting of student nurses; (b) providing facilities for the training of teachers, supervisors and administrators in schools of nursing; and (c) providing scholarships for graduate nurses.

Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Finance)—Chloramination of Water Systems, Greater Vancouver Water District.....	6,889 28
Expenditures	\$ 6,889 28

The above amount represented settlement of all outstanding claims of the Greater Vancouver Water District with respect to the chloramination project authorized by P.C. 5021, June 22, 1943 and ancillary agreements.

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	806 07	524 53
Previous Years—Collectable		9 50
—Uncollectable	151 83	154 33
	\$ 957 90	\$ 688 36

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[11] Deposit and Trust Accounts				
(c) Miscellaneous—				
A National Physical Fitness Fund	263,731 44	121,986 14	47,866 00	189,611 30
[14] Sundry Suspense Accounts				
B Unclaimed Cheques Suspense—National Health and Welfare			1,356 96	1,356 96
	\$ 263,731 44	\$ 121,986 14	\$ 49,222 96	\$ 190,968 26

A The credit represents the transfer hereto, under authority of the National Physical Fitness Act, c. 29, 1943, of the amount provided under Vote 231. Debits are payments, upon requisition by the National Council on Physical Fitness, to the provinces under conditions prescribed in the Act, and for general administrative expenses. Details of the debits are shown under Vote 231.

B All cheques, except those drawn on Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list for each Branch contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list for each Branch contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

ADMINISTRATION

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allen, C. D.	\$ 3,000 00		Hurst, F. E.	3,900 00	
Archambault, L. C.	3,900 00		Logan, G. E.	3,240 00	
Cudmore, J. S.	3,000 00		Marsh, H. E.	3,120 00	
Cullen, M. J.	4,200 00	\$ 574 22	McAuley, R. D.	3,420 00	
Curran, R. E.	5,400 00	722 73	Morton, M. D.	3,060 00	
Davies, G. W. K.	3,300 00		Ross, A. H. F.	3,120 00	
Davis, W. H.	3,360 00		Rowse, F. W.	3,600 00	
Emerson, D. G.	5,000 00	1,605 53	Rutledge, J. C.	4,500 00	
Erb, B. M.	3,000 00		Senecal, A.	3,000 00	
Gilchrist, C. W.	5,400 00	1,670 06	Stewart, B. J.	3,000 00	
Ginnæ, E. L.	3,660 00		Wallace, D. P.	5,000 00	
Hazelton, B. T.	3,000 00	584 88	Waters, O. J.	3,900 00	
Herron, D. M.	3,120 00		Willard, J. W.	3,900 00	
Hickson, J. A.	3,660 00		Young, J. C.	3,360 00	

NATIONAL HEALTH BRANCH

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cameron, G. D. W., Deputy Minister	\$ 10,000 00		Campbell, D. R.	5,340 00	1,338 53
Acker, H. N.	3,300 00		Cantin, A.	4,980 00	857 11
Aeberli, E. W.	4,500 00		Caron, M.	4,500 00	
Alexander, R. J. (Feb. 27)	4,800 00		Charron, K. C.	5,100 00	
Allen, R. H.	4,800 00		Chataway, J. H. H.	4,800 00	
Allmark, M. G.	4,260 00	\$ 659 11	Chretien, J. D.	5,280 00	
Angus, M. J.	3,360 00	862 89	Claman, B. B.	4,500 00	
Ansley, H. A.	6,900 00		Clapin, R. L. J.	3,300 00	
Archibald, B. C.	4,800 00	619 79	Clough-Ormiston, M. W.	4,800 00	
Armstrong, C. W. J.	4,800 00		Cock, J. L.	5,040 00	
Artlett, F. E.	3,600 00		Coddington, R. D.	5,100 00	
Audet, G.	4,740 00	3,039 29	Cohrs, R. W.	3,300 00	927 42
Barclay, M. J. (Sept. 1).	3,300 00		Collier, F. C.	3,960 00	
Barclay, W. R. (Aug. 26)	3,300 00		Connolly, C. J.	3,900 00	2,404 76
Barclay, W. S.	6,300 00	831 16	Conran, H. W.	4,500 00	563 54
Barry, T. W.	3,300 00		Copp, S. S.	3,300 00	1,506 10
Black, J. E. L.	3,900 00		Corrigan, C.	5,340 00	2,206 92
Blanchard, J. F.	3,600 00		Couillard, J. M.	5,340 00	
Braid, P. E.	3,780 00		Couture, E.	6,300 00	1,185 69
Brickenden, F. M.	4,200 00	1,910 85	Couture, V.	3,480 00	
Brokovski, T. N.	4,800 00	1,788 90	Cram, E. J.	4,500 00	918 87
Brown, C. P.	6,900 00	1,613 80	Crandall, W. A.	4,200 00	584 56
Brown, H. K.	5,400 00	2,008 31	Cullen, J.	3,000 00	992 73
Brown, R. F. (June 1)...	4,800 00		Davey, E. L.	5,700 00	
Bulmer, H. R.	4,500 00		Davidson, A. L.	3,960 00	
Bundock, J. B.	4,500 00	1,404 63	Davidson, W. A.	4,200 00	
Burke, F. S.	6,300 00		DeKoven, M. J.	4,740 00	
Butchart, W. R.	3,120 00		Dick, C. J. W. (July 16)	4,800 00	
Bynoe, E. T.	4,560 00	602 61	Dick, J.	3,900 00	
Campbell, A. G.	3,660 00		Dougall, R. P. I.	4,500 00	
			Douglas, H. T.	5,100 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Dreskin, N.	3,000 00		Lewis, H. W.	5,700 00	
Dupuis, Y.	4,740 00		Little, J. L. (June 1)	6,000 00	
Earle, W. P. (June 10) ..	4,800 00	805 50	Lynch, E. L. (Aug. 1)	4,500 00	
Edgecombe, G. H.	4,200 00	2,016 26†	Lynch, M. G.	4,740 00	1,241 99
Edmonds, W. S. R.	3,960 00	2,571 28*	MacDonald, J. A.	5,040 00	
Edwards, H. I.	3,300 00		MacDonald, J. D.	3,000 00	
Egan, W.	5,040 00		MacPhee, A. C.	4,500 00	
Erswell, A. H.	3,120 00	1,957 51	Marshall, W. P.	4,500 00	
Ewart, W.	4,500 00		Matas, M.	5,040 00	
Falconer, W. L.	6,000 00		McCaffrey, H. M.	5,400 00	684 13
Ferguson, C. G.	4,740 00		McCallum, M. C.	3,000 00	
Ferguson, G. H. (Feb. 15)	4,800 00	1,496 50*	McColl, D. T. R. (Aug. 21)	4,800 00	
Fisher, J. W.	4,200 00		McCormack, G. W.	4,800 00	
Fiset, P. E.	4,740 00		McEwen, B. B.	4,800 00	
Frost, W. H.	4,740 00	1,259 82	McEwen, W. L.	3,000 00	
Galbraith, J. D.	5,340 00	798 18	McFadyen, O. J.	4,800 00	
Gibbard, J.	6,000 00	746 62	McKay, W. W.	4,260 00	
Gibbons, R. J. (Jan. 14) ..	6,000 00		McLaren, H. R.	5,100 00	
Girard, G. A.	4,500 00		Meltzer, H.	7,200 00	
Goode, N. J.	3,120 00	923 19	Menzies, J. R.	3,960 00	2,395 63
Goudge, F. E.	3,120 00		Monkman, J. L.	3,480 00	
Greenberg, L.	3,660 00		Moody, J. P.	5,040 00	
Gregoire, G.	3,600 00		Moore, P. E.	8,000 00	1,729 72
Gregson, W. E.	5,040 00	586 91	Morgan, J. F. (Oct. 16) ..	3,600 00	
Griffith, L. A.	4,740 00		Morrell, C. A.	5,700 00	1,368 64
Grove, J. H.	5,100 00		Morrow, J. M.	5,040 00	974 89
Hamel, A. M.	4,800 00	783 76	Muirhead, W. R.	4,500 00	
Hammond, R. C.	3,600 00		Mulvihill, L. J.	4,800 00	2,310 34
Hanley, F. W. (Nov. 5) ..	4,080 00	670 01	Murray, W. B.	4,800 00	
Harper, R. G.	4,800 00	1,797 52	Myers, H. A.	3,300 00	
Harris, G. S.	4,740 00		Myers, V.	3,300 00	
Hart, H. R. L.	3,900 00		Orford, T. J.	4,800 00	1,281 58
Harvey, J. P.	5,040 00	1,780 25	Osborne, J. C.	5,040 00	
Head, P. W.	5,040 00		Papineau-Couture, A.	5,040 00	589 60
Heidman, G.	3,900 00		Parney, F. S.	6,900 00	1,023 07
Herman, L. G.	3,120 00		Peart, A. F. W.	6,000 00	
Hill, W. H.	4,200 00	507 75	Pelouquin, J. B.	4,740 00	
Hoffman, O.	4,800 00		Pequegnat, R. K.	3,300 00	2,664 67*
Horowicz, J. H.	3,300 00		Percy, D. M.	3,600 00	
Hossick, K. C.	5,040 00	1,862 05	Perry, A. H.	3,960 00	2,924 39
Hughes, H. G.	6,900 00	773 57	Pett, L. B.	6,300 00	1,230 84
Humphreys, F. A.	4,080 00	870 90	Pirie, N. S.	3,120 00	
Hutton, D. V.	5,580 00	3,902 29	Porth, F. J.	4,800 00	526 09
Hyndman, G.	3,600 00		Procter, H. A.	6,000 00	1,446 51
Illott, E. W. J.	3,000 00		Pugsley, L. I.	5,400 00	930 32
Janes, L. V. (July 23)	5,500 00		Ratz, R. G.	6,000 00	661 72
Jean, P. E.	3,960 00		Reid, H. D.	6,300 00	1,511 18
Jeffs, H. B.	5,700 00		Richardson, A. S.	3,300 00	1,964 12
Jenkins, R. B.	5,280 00	751 12	Riddell, L. H.	4,800 00	
Johnson, L. E.	3,660 00		Riopel, J. H.	4,800 00	865 78
Johnson, M.	4,200 00		Robertson, H. A. M.	4,800 00	
Josie, G. H.	3,900 00		Rogers, G. W.	3,900 00	
Kay, K. K.	5,040 00		Sadowski, S.	4,500 00	
Kennedy, D. M.	4,800 00		St. Martin, J. R.	4,500 00	
Kimball, R. R.	3,000 00		St. Onge, J.	3,000 00	
Kirby, F. A.	3,000 00		Scanlon, J. J.	3,120 00	
Labrecque, J. E.	4,500 00		Simes, A. B.	5,700 00	591 83
Laroche, A. G.	5,100 00	1,620 98	Simpson, R. N.	4,800 00	
Lasalle, J. B. A.	3,120 00		Smyth, E. H. J. (Nov. 20)	4,800 00	1,228 45.
Lasalle, M. J. M.	4,500 00	878 87	Sparks, G. L.	4,740 00	
Latour, G.	3,900 00		Stephenson, R. J.	3,000 00	1,894 20
Laurin, C. H.	5,040 00		Stoddill, C. G.	6,000 00	1,771 80
Lavoie, M. R.	3,120 00	1,953 60	Stone, E. L.	6,000 00	1,285 55
Layton, B. D. B.	6,300 00	541 40	Sullivan, B. C.	4,740 00	897 25
Leroux, O. R. A.	5,400 00	985 97			

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Summers, C. A.	3,120 00		Watkinson, E. A.	5,100 00	752 66
Teevens, L. P.	4,560 00		Watson, H. A.	3,960 00	
Tennant, P. S.	5,700 00	1,268 01	Weissgerber, L. A.	4,740 00	
Thompson, R. D.	4,500 00	1,250 64	Whitmore, R. D.	5,040 00	921 80
Thomson, J. L.	4,200 00		Whyte, E. F.	3,600 00	
Tomlinson, H. O.	3,600 00		Wiebe, J. H.	4,800 00	
Truesdell, W. A. M. (including \$2,400 paid by the Dept. of Mines and Resources).....	4,500 00		Williams, W. O.	4,800 00	
Tucker, J. B.	4,800 00	770 41	Willoughby, J. B.	4,500 00	
Valens, W. L.	5,700 00		Windish, J. P.	3,900 00	
			Woodward, H. E.	3,780 00	
			Wright, H.	4,500 00	

*Included in the above are amounts charged to the statutory vote for the International Joint Commission, Department of External Affairs.

†Charged to Vote 148, Department of Mines and Resources.

Other salaried employees who received travelling expenses of \$500 or over

Travelling expenses	Travelling expenses	Travelling expenses
Abrams, C. E.\$ 1,248 70	Lamb, J. A. 517 79*	Raynor, W. 801 50
Bellefeuille, G. L. ... 708 34	Larkin, H. 1,667 74	Reilly, E. J. 907 31
Burns, A. Y. 933 88	Leighton, M. E. 514 75	Sackville, H. 1,190 59
Cooke, A. W. 933 82	Lock, M. 760 19	St. Hilaire, S. 628 10
Davis, E. M. 576 00	MacBeth, M. 826 83	Sharpe, W. K. 1,284 61*
Dean, C. O. 736 85	MacGregor, S. A. .. 718 26	Shead, L. L. 747 84
Dowding, G. H. 1,030 57	Martin, E. 1,220 70	Tait, W. S. 831 00
Drouin, C. 2,156 30	Martin, J. A. 1,424 77	Tanner, S. C. 806 91
Fletcher, M. M. 637 59	McCarthy, A. 1,708 49	Tennant, A. 632 16
Gautier, C. G. 808 08	McCready, A. M. .. 800 54	Thurlow, E. B. 659 65
Gerry, H. E. 950 70	Moon, W. R. 757 47	Tinkiss, R. I. 2,151 48
Goddard, R. W. 1,355 58*	Moynihan, F. E. 699 05	Totina, F. C. 1,042 01*
Goode, M. P. 805 85	Odense, P. H. 634 15*	Trudel, J. 563 56
Graydon, W. L. 742 32	Ogilvie, E. C. 1,269 02	Ward, J. P. 576 55*
Hannas, A. 788 05	Parr, L. M. 995 06	Whittaker, S. 956 45
Harel, F. 1,336 53	Perkins, E. 911 78	Wilson, A. J. 565 22
Hollinshead, J. L. ... 553 47	Race, M. E. 620 75	Wilson, J. E. 1,349 95*
Jegard, P. 943 11	Ratte, J. D. 754 25	Woolings, N. D. 589 92*

*Included in the above are amounts charged to the statutory vote for the International Joint Commission, Department of External Affairs.

WELFARE BRANCH

Salaried Employees receiving \$3,000 or over

Salary rate	Travelling expenses	Salary rate	Travelling expenses
Davidson, G. F., Deputy Minister\$ 10,000 00	\$ 617 60	Fergusson, M. M.	3,000 00
Allen, G. D. (Dec. 1).... 3,120 00		Fleming, M.	4,080 00
Allen, G. P. 3,000 00	635 64	Gillman, H. C. L.	3,720 00
Bailey, S. J. 3,360 00	1,238 36	Graham, J. A. C.	3,600 00
Balcombe, J. I. 3,120 00	556 23	Hammond, J. J.	3,240 00
Baldwin, R. M. 3,000 00		Hendershot, W. F.	3,780 00
Blais, J. A. 5,040 00	822 95	Howden, C. B.	3,840 00
Bone, W. R. 4,200 00	592 44	Jackson, F. C.	4,740 00
Brousseau, R. M. 3,120 00		Lafrance, J. M. L.	4,740 00
Browne, P. L. 5,000 00		Langrish, W. N.	3,600 00
Cumming, L. G. 3,720 00		MacFarlane, J. W.	4,800 00
Curry, R. B. 7,200 00	1,499 37	Mallory, L. P.	3,720 00
Ducharme, J. 3,000 00		McElroy, V. D.	3,420 00
Faguy, P. A. 3,960 00		McGurran, J. J.	4,200 00
		Morrissy, K. C.	3,000 00

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Munroe, I. A.	3,240 00		Sinclair, A. G. H.	4,200 00	
Nicholson, A.	3,060 00	612 76	Speers, A. M.	3,600 00	1,325 30
Parkinson, R. H.	3,120 00		Stehelin, P. H.	3,720 00	
Payne, C. H.	8,000 00		Stepler, D. H.	3,000 00	
Perrier, J. L.	3,420 00		Swettenham, E. R.	3,420 00	
Plewes, D. W.	3,600 00	1,520 43	Thornton, H. G.	3,120 00	
Rose, W. J.	3,600 00		Trebert, L.	3,480 00	1,351 69
Sabine, H. E.	3,000 00		Welfley, C. R.	3,600 00	
Senec, L. H.	3,720 00		Wilson, H. W.	4,200 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Boileau, J. L.	\$ 766 81	Larocque, A.	2,693 69	Nowlan, A. G.	1,690 02
Dube, S. G.	554 75	MacCallum, M. R. . .	1,198 50	Ross, J. H.	891 74
Filiatrault, G.	591 68	McDowell, D. E.	911 41	Savard, L.	1,599 63
Fowler, K. I.	1,066 10	Michaud, R.	1,188 63	Thompson, W. J.	861 91
Guerin, R. H.	627 28	Morisset, L.	802 55	Wilson, J. C.	777 90
Hopkins, F. H.	1,044 38	Morrison, I. A.	2,359 14	Worsell, W. J.	744 79
Kirkpatrick, J. B.	595 00				

Suppliers Receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following lists.

ADMINISTRATION

Dominion Government, Department of Public Printing and Stationery, \$90,716.11.

NATIONAL HEALTH BRANCH

Burns & Co., Ltd., Calgary, Alta., \$23,946.83; Canada Packers Ltd., Toronto, Ont., \$34,531.89; Canadian Laboratory Supplies, Ltd., Montreal, Que., \$17,214.99; Canadian National Railways, Montreal, Que., \$26,315.18; Canadian Pacific Air Lines, Montreal, Que., \$19,549.43; Canadian Pacific Railway Co., Montreal, Que., \$11,019.33; Central Scientific Co., Ltd., Toronto, Ont., \$13,386.04; Dominion Government, National Film Board, \$113,124.06; Department of Public Printing and Stationery, \$150,417.89; Department of Veterans Affairs, \$117,929.07; War Assets Corporation, \$27,234.83; Fisher Scientific Co., Ltd., Montreal, Que., \$19,787.17; Fisher & Burpe Ltd., Winnipeg, Man., \$16,479.07; Fraser Valley Milk, Vancouver, B.C., \$18,697.15; Hudson's Bay Co., Winnipeg, Man., \$42,305.77; Imperial Oil Ltd., Toronto, Ont., \$12,005.23; Kelly, Douglas & Co., Ltd., Vancouver, B.C., \$29,540.97; Lamb Airways, The Pas, Man., \$16,715.98; MacDonalds Consolidated Ltd., Winnipeg, Man., \$17,809.49; Merck & Co., Ltd., Montreal, Que., \$23,659.48; North American Buildings Ltd., Winnipeg, Man., \$85,417.21; Northern Alberta Dairy Pool Ltd., Edmonton, Alta., \$14,603.24; Northwestern Utilities Ltd., Edmonton, Alta., \$14,687.17; Parke, Davis & Co., Ltd., Walkerville, Ont., \$33,525.80; Pioneer-Canadian Laundries, Prince Rupert, B.C., \$15,543.51; Simmons Ltd., Montreal, Que., \$10,848.89; Western Chemical Industries Ltd., Vancouver, B.C., \$21,240.04; Western Grocers Ltd., Winnipeg, Man., \$11,629.07.

WELFARE BRANCH

Dominion Government, National Film Board, \$20,383.14; Department of Public Printing and Stationery, \$91,619.08; Office Appliances, Ltd., Ottawa, Ont., \$11,096.50.

1947-48
PUBLIC ACCOUNTS

PART II

P

DEPARTMENT OF NATIONAL REVENUE

(including the Canadian Broadcasting Corporation
and the National Film Board)

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF NATIONAL REVENUE
(including the Canadian Broadcasting Corporation and
the National Film Board)

Reference Table

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DEPARTMENT OF NATIONAL REVENUE

It should be noted that, beginning with the current fiscal year, the material in respect of the Canadian Broadcasting Corporation and the National Film Board, which are under the supervision and control of the Honourable J. J. McCann, is now shown in individual sections after that of the Department (see pages P-34 and P-42 respectively). Where comparative tables are used, the figures for the fiscal year 1946-47 have been adjusted accordingly.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—	
Ordinary	33,912,294 43
Revenues—	
Ordinary	2,449,626,838 82
Net Credit	<u>\$ 2,415,714,544 39</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[10] Floating Debt—			
(d) Outstanding Cheques and Warrants	860 67	327 48	1,188 15
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	4,806 91	10,061 47	14,868 38
[13] Deferred Credits	36,206 91	10,445 40	25,761 51
[14] Sundry Suspense Accounts	540,957 91	14,026,209 43	14,567,167 34
[17] Funded Debt Unmatured—			
(a) Payable in Canada	543,458,799 83	84,209,899 86	459,248,899 97
	<u>\$544,041,632 23</u>	<u>\$ 70,183,746 88</u>	<u>\$473,857,885 35</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page P-13 of this section.

REVENUES

Comparative Summary

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—	1947-48	1946-47
Tax Revenue:		
A Customs Import Duties	293,012,026 56	237,355,396 95
B Excise Duties	196,794,207 65	196,043,816 47
C Excise Taxes	640,758,269 33	579,023,600 59
Non-Tax Revenue:		
D Privileges, Licences and Permits	34,082 42	31,028 75
E Proceeds from Sales	2,908 48	13 93
F Services and Service Fees	561,678 58	433,773 83
G Refunds of Expenditure	836 62	3,951 96
H Miscellaneous	421,775 41	506,453 70
Total (Customs and Excise Divisions)	1,131,585,785 05	1,013,308,036 18

TAXATION DIVISION

Ordinary Revenue—		
Tax Revenue:		
I Income Taxes		
(1) Individuals	303,966,042 61	277,475,818 35
(2) Corporations	364,131,114 42	238,791,953 44
(3) Tax Deductions (at source)	355,862,172 27	417,054,327 31
(4) Dividends and Interest (foreign currency and non-resident)	33,928,935 01	28,428,142 90
(5) Rentals and Royalties	1,960,092 53	1,708,002 45
J Excess Profits Tax	227,030,493 93	448,697,443 41
K Succession Duties	30,828,039 88	23,576,070 73
Total Net Collections (Taxation Division)	1,317,706,890 65	1,435,731,758 59
Less Reserves for Refundable Portion:		
Income Taxes—Individuals	24,000,000 00	
Excess Profits Tax	6,200,000 00	30,200,000 00
	1,317,706,890 65	1,405,531,758 59
Non-Tax Revenue:		
L Proceeds from Sales	35 50	88 59
M Refunds of Expenditure	660 17	262 60
N Miscellaneous	333,467 45	122,603 30
Total (Taxation Division)	1,318,041,052 77	1,405,654,713 08
Grand Total	\$ 2,449,626,838 82	\$ 2,419,052,749 26

Details

CUSTOMS AND EXCISE DIVISIONS

Ordinary Revenue—		
Tax Revenue:		
A Customs Import Duties	311,449,240 10	
Less drawbacks, \$13,716,803.11, and refunds, \$4,720,410.43	18,437,213 54	293,012,026 56
Drawbacks consist of home consumption drawback claims amounting to \$3,842,354.66; and export drawback claims of \$9,874,448.45.		
B Excise Duties: Spirits (including validation fees, \$770,880.19), \$40,161,971.66; beer, \$3,819,874.74; malt, \$53,625,293.32; malt extract, \$67,878.48; Canadian raw leaf tobacco, \$336,056.80; cigarettes, \$91,584,893.23; cigars, \$215,479.19; tobacco, manufactured, \$9,979,688.25; licences, \$37,468	199,828,603 67	
Less drawbacks, \$2,144,405.40, and refunds, \$889,990.62	3,034,396 02	196,794,207 65
Drawbacks relate chiefly to spirits sold and delivered to universities or scientific and research laboratories for scientific purposes only, or to bona fide public hospitals for medicinal purposes only.		

C Excise Taxes: Amusement tax (including tax on pari-mutuel betting, \$2,518,584.80), \$17,887,217.14; embossed cheques, \$372,697.59; interest, \$183,353.97; licences, \$90,139; miscellaneous (court penalties, court costs, etc.), \$102,716.52; retail purchase tax (weekly payments), \$8,413,874.81; revenue stamps including (i) stamp duties on cheques, bills of exchange, promissory notes, receipts to banks, money orders, and travellers' cheques, (ii) stock transfer tax, (iii) retail purchase tax, and (iv) entertainment, \$15,514,255.94; sales tax, \$383,012,443.26; special import tax, \$2,112,787.72; transmission tax, \$7,113,942.50; transportation tax, \$20,416,941.97.

Manufacturers' taxes: automobiles, \$26,971,561.60; boats, outboard motors, etc., \$161,032.89; cameras, photographic films, etc., \$794,476.89; Canadian raw leaf tobacco, \$133,270.32; cigarettes, \$55,841,844.66; cigars, \$2,615,133.06; tobacco, manufactured, \$10,016,129.69; cigarette papers and tubes, \$6,418,692.21; candy and chewing gum, \$18,278,988.85; carbonic acid gas, \$353,437.71; electrical, gas, and oil appliances, \$2,823,869.15; firearms, \$98,304.75; fountain pens, etc., \$1,390,095.33; furs, \$3,139,244.52; gasoline, \$2,207,815.62; lighters, \$466,909.02; matches, \$3,499,660.69; motorcycles and motors, \$116,344.22; musical instruments, \$92,079.38; phonographs, radios and tubes, \$5,325,546.72; playing cards, \$600,125.60; rubber tires and tubes, \$4,977,802.29; slot machines, \$249,242.29; smokers' accessories, \$801,842.01; soft drinks, \$23,767,352.71; sporting goods, \$59,051.40; sugar, \$10,571,942.24; toilet articles, preparations and soaps, \$7,145,696.19; trunks, bags, etc., \$4,962,059.80; wines, \$2,341,585.43 651,441,507 66
Less drawbacks, \$1,399,391.76, and refunds, \$9,283,846.57 10,683,238 33

640,758,269 33

The amount of \$651,441,507.66 was apportioned as follows: domestic, \$577,924,762.43; importations, \$73,516,745.23.

Excise taxes derived from the following sources do not form part of the "excise taxes" shown in the foregoing statement of revenues, but instead are treated and reported by the Post Office Department as Postal Revenues: (i) the sale of postage stamps used on cheques, bills of exchange, promissory notes, receipts to banks, money orders and travellers' cheques, and (ii) stamp duties on post office money orders, postal notes, letters and post cards.

Drawbacks consist of: export drawback claims, \$1,392,534.59, which relate chiefly to materials, both domestic and imported, used in the manufacture of goods exported; home consumption drawback claims, \$6,857.17.

Non-Tax Revenue:

D Privileges, Licences and Permits: Brokers' licences, \$9,507.68; copies of manifests, entries and invoices, \$4,693.65; landing certificates, \$976.90; law stamps, \$13,055.85; rentals of public buildings, \$5,929.63

Less refunds 34,163 71

..... 81 29

34,082 42

E Proceeds from Sales: Sale of unclaimed goods, etc. 3,020 35

Less refunds 111 87

2,908 48

F Services and Service Fees: Bonded factory and warehouse fees, \$93,118; cartage, \$21,850.43; copyright fees, \$273.65; extra or overtime services, \$306,516.49; repayment of salaries of officers temporarily attached to the Commodity Prices Stabilization Corporation, Limited, \$15,568.48; compensation received for injuries of two Departmental employees which resulted in their absence from duty, \$107.97; storage charges, \$124,589.58; sundry, \$2.80..... 562,027 40

Less refunds 348 82

561,678 58

Bonded factory and warehouse fees are assessed for services of port officers assigned to duties of a supervisory nature in such factories and warehouses.

Copyright fees are collected from owners of copyrights for services in prohibiting importation of copyrighted works registered under the Copyright Act, c. 32, R.S., as amended.

Extra or overtime services—Extra services during regular working hours, and overtime services on Sundays, holidays, and outside of regular working hours, were performed by departmental officers. The extra services and a large proportion of the overtime services were paid for by the persons accommodated.

Storage charges are assessed against goods warehoused for examination and not cleared within the prescribed period.

G	Refunds of Previous Years' Expenditures		836 62
H	Miscellaneous: Customs seizures, \$338,370.52; excise seizures, \$63,338.11; conscience money, \$2,181.96; Foreign Exchange Control Board, unclaimed, seized and forfeited funds, \$12,955; forfeited bond, \$5,000; sundry, \$354.82	422,200 41	
	Less refunds	425 00	
			421,775 41

The revenues from customs and excise seizures were derived mainly from seizures under the provisions of the Customs Act, c. 42, R.S., as amended, and the Excise Act, c. 52, 1934, as amended. Disbursements in this connection amounting to \$149,606.29 were made from Vote 248 and were in respect of payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise Acts.

Forfeited bond represents amount collected from a guarantee company on a bond posted by it on behalf of a licensee under the Excise Act, who had violated the regulations.

General Comments

As at March 31, 1948, there were in operation 151 Ports of Customs and Excise, and, under the supervision of these ports, 166 Outports, 61 Preventive Stations, and 26 Postal Collecting Stations. The cost of operation exceeded the revenues collected at the Ports of Lockeport, N.S., where expenditures were \$1,866.64 and revenues \$1,404.19, and McAdam, N.B., where expenditures were \$48,595.16 and revenues \$17,065.36.

In order to expedite the release of perishable and other imported goods, and as a guarantee of payment of customs duties and excise taxes thereon, and of sales and excise taxes payable by licensees, securities are furnished the Department and deposited with the Department of Finance for safekeeping. At March 31, 1948, the securities so deposited were \$1,672,000 for customs purposes and \$2,143,600 for excise purposes.

Total (Customs and Excise Divisions)	\$ 1,131,585,785 05
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Certified correct.

D. SIM,

*Deputy Minister of National Revenue
for Customs and Excise.*

TAXATION DIVISION

Ordinary Revenue—

Tax Revenue:

I	Income Taxes		
	(1) Individuals	313,236,901 39	
	Less refunds	9,270,858 78	
	(2) Corporations	389,359,531 03	303,966,042 61
	Less refunds	25,228,416 61	
	(3) Tax deductions (at source)	403,443,110 92	364,131,114 42
	Less refunds	47,580,938 65	
	(4) Dividends and Interest (foreign currency and non-resident)	34,259,410 34	355,862,172 27
	Less refunds	330,475 33	
	(5) Rentals and Royalties	2,048,555 20	33,928,935 01
	Less refunds	88,462 67	
J	Excess Profits Tax	287,823,998 38	1,960,092 53
	Less refunds	60,793,504 45	
K	Succession Duties	31,527 503 77	227,030,493 93
	Less refunds	699,463 89	
			30,828,039 88

Non-Tax Revenue:

L	Proceeds from Sales	35 50
M	Refunds of Previous Years' Expenditures.....	660 17
N	Miscellaneous: Law costs, \$11,075.67; fines and forfeitures \$322,391.78	333,467 45
Total (Taxation Division)		<u>\$1,318,041,053 77</u>

Certified correct.

V. W. T. SCULLY,
Deputy Minister of National Revenue
for Taxation.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
P- 8	Stat.	Minister of National Revenue—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
CUSTOMS AND EXCISE DIVISIONS					
P- 8	244 } 609 }	General Administration.....	1,230,829 51	1,226,525 57	1,064,975 72
P- 8	245 } 610 }	Inspection, Investigation and Audit Services...	1,707,227 26	1,681,344 56	1,510,958 57
P- 9	246 }	Preventive Service Undervaluation Unit.....	57,702 00	49,071 62	50,116 11
P- 9	247 } 611 }	Ports, Outposts and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals....	11,297,801 65	11,138,979 82	9,808,330 04
P-10	248	To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise laws.....	300,000 00 14,593,560 42	149,606 29 14,245,527 86	176,715 33 12,611,095 77
TAXATION DIVISION					
P-10	249 } 804 }	*General Administration.....	1,648,578 50	1,629,538 77	1,034,685 18
P-11	250 } 805 }	Internal Inspection and Verification.....	742,873 00	701,070 50	406,634 36
P-11	251 }	District Offices.....	17,324,014 05	17,294,204 96	12,293,271 55
P-12	806 } 612 }	Stat. Exchequer Court Awards.....	3,041 20 19,718,506 75	3,041 20 19,627,855 43	13,734,591 09
MISCELLANEOUS					
P-12	252	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services.....	15,000 00	2,813 37	6,314 96
GENERAL					
P-12	258	Government Office Economies Control Division—Administration.....	10,648 00	9,815 77	9,626 14
SUPERANNUATION AND RETIREMENT BENEFITS					
P-13	Stat.	Gratuities to families of deceased employees...	14,282 00	14,282 00	8,698 00
Total Ordinary.....			<u>\$34,363,997 17</u>	<u>\$33,912,294 43</u>	<u>\$26,382,325 96</u>

* Complete title is shown in the following details.

Salary of Minister, Hon. J. J. McCann, Salaries Act, c. 24, 1944.....	\$	10,000	00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	\$	2,000	00

Hon. J. J. McCann received travelling expenses of \$920, which were charged to Vote 244.

CUSTOMS AND EXCISE DIVISIONS

Vote 244 (and Vote 609, Further Supplementary Estimates) General Administration		Estimates	Allotments	Expenditures
Salaries	1,113,448	00	1,113,448	00
Allotted from Vote 73, Salaries, etc.....	52,181	51	52,181	51
Other Pay-list Items	2,000	00	2,500	00
A Printing and Stationery	30,000	00	29,000	00
Travelling Expenses	15,000	00	16,400	00
Telegrams and Telephones.....	8,000	00	7,000	00
Guarantee Fund	200	00	300	00
Sundries	10,000	00	10,000	00
	<u>1,230,829</u>	<u>51</u>	<u>1,230,829</u>	<u>51</u>
			<u>1,226,525</u>	<u>57</u>

This vote was provided for the general administration of the Customs Act, the Customs Tariff, the Excise Act, the Excise Tax Act and the regulations established thereunder, as well as other acts and regulations administered in whole or in part by the Department.

As at March 31, 1948, there were 528 salaried employees being paid from this vote, of whom 330 were permanent and 198 temporary.

The salaries of G. H. Glass, \$3,390, J. A. V. Hooper, \$620 (to May 31) and J. F. Rankin, \$3,135, charged to this vote, were repaid by the Commodity Prices Stabilization Corporation, Limited, to which they were on loan and the amount of \$7,145 was credited to Ordinary Revenue—Services and Service Fees.

A Distributed as follows: printing, \$4,056.92, and stationery, \$24,769.15 (including \$1,864.13 for inspection and repair of typewriters, adding, calculating and copying machines, etc.). Payments were made to the Department of Public Printing and Stationery.

Vote 245 (and Vote 610, Further Supplementary Estimates) Inspection, Investigation and Audit Services		Estimates	Allotments	Expenditures
Salaries	1,428,465	00	1,428,465	00
Allotted from Vote 73, Salaries, etc.	20,262	26	20,262	26
Other Pay-list Items	1,500	00	1,800	00
Living Allowances			2,500	00
A Printing and Stationery	12,500	00	12,200	00
Travelling Expenses	232,500	00	230,000	00
Telegrams and Telephones	5,000	00	5,600	00
Guarantee Fund	1,500	00	1,500	00
B Sundries	5,500	00	4,900	00
	<u>1,707,227</u>	<u>26</u>	<u>1,707,227</u>	<u>26</u>
			<u>1,681,344</u>	<u>56</u>

This vote was provided to meet the cost of the inspection of Customs and Excise offices and licensed excise establishments (including special investigations and inquiries in connection therewith), the investigation of values of imported goods, the investigation of drawback claims and the auditing of books and records of commercial and industrial concerns for sales and excise tax purposes.

As at March 31, 1948, there were 514 salaried employees being paid from this vote, of whom 354 were permanent and 160 temporary.

An amount of \$3,485 in respect of the services of J. D. C. Mahaffy was repaid by the Commodity Prices Stabilization Corporation, Limited, to which he was on loan, and credited to Ordinary Revenue—Services and Service Fees.

A Distributed as follows: printing, \$3,836.90, and stationery, \$6,553.21. Payments were made to the Department of Public Printing and Stationery.

B The charges to this allotment include postage and post office box rentals, \$3,964.07.

Vote 246 Preventive Service Undervaluation Unit

	Estimates	Allotments	Expenditures
Salaries	53,052 00	53,052 00	45,747 25
Printing and Stationery	500 00	500 00	259 12
Travelling Expenses	3,500 00	3,500 00	2,684 05
Telegrams and Telephones	350 00	350 00	272 73
Guarantee Fund	100 00	100 00	59 19
Sundries	200 00	200 00	49 28
	<u>\$ 57,702 00</u>	<u>\$ 57,702 00</u>	<u>\$ 49,071 62</u>

This vote was provided to meet the cost of investigating infractions of the customs laws (except cases of smuggling) involving the importation and entry of goods under false invoices or declarations regarding values and duties payable.

As at March 31, 1948, there were 15 permanent salaried employees being paid from this vote.

An amount of \$1,363.48, in respect of the services of T. B. Hurson to October 15, was repaid by the Commodity Prices Stabilization Corporation, Limited, and credited to Ordinary Revenue—Services and Service Fees.

Vote 247 (and Vote 611, Further Supplementary Estimates) Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals

	Estimates	Allotments	Expenditures
Salaries	8,820,457 00	8,820,457 00	8,820,457 00
Allotted from Vote 73, Salaries, etc.	615,224 65	615,224 65	615,224 65
Other Pay-list Items	23,000 00	24,200 00	22,762 49
Living Allowances	23,120 00	23,120 00	22,269 05
A Overtime	400,000 00	328,800 00	297,425 00
B Uniforms	100,000 00	100,000 00	87,276 60
C Printing and Stationery	215,000 00	285,000 00	262,856 23
D Travelling Expenses	125,000 00	125,000 00	119,461 40
Telegrams and Telephones	43,000 00	44,000 00	43,907 68
E Cartage	135,000 00	135,000 00	126,767 89
Postage	80,000 00	80,500 00	77,298 81
Express and Freight	23,000 00	23,000 00	21,469 62
F Legal Expenses	40,000 00	40,000 00	35,553 34
G Stamps and Labels	375,000 00	375,000 00	351,748 65
H Guarantee Fund	10,000 00	10,000 00	9,957 62
I Temporary Buildings, Maintenance and Rentals	225,000 00	221,000 00	179,019 60
J Sundries	45,000 00	47,500 00	45,524 19
	<u>\$ 11,297,801 65</u>	<u>\$ 11,297,801 65</u>	<u>\$ 11,138,979 82</u>

This vote was provided to meet the cost of (a) the examination and appraisal of imported goods; (b) the assessment and collection of the duties and taxes payable thereon; (c) the assessment and collection of excise duties, excise taxes, and sales tax on domestic goods; and (d) the supervision of Customs bonded warehouses and licensed establishments and the port administration of the Customs and Excise laws and regulations.

As at March 31, 1948, there were 4,492 salaried employees being paid from this vote, of whom 2,809 were permanent and 1,683 temporary.

In addition to the payments from this vote, 544 Customs and Excise officers received \$72,138.83 from other departments for part time services.

The salary of E. J. Struthers, \$3,000, was repaid by the Commodity Prices Stabilization Corporation, Limited, to which he was on loan, and credited to Ordinary Revenue—Services and Service Fees.

A Extra services during regular working hours and overtime services on Sundays, holidays and outside of regular hours were performed for the accommodation of railway companies and business firms. The cost of extra services and a large proportion of the overtime services are paid for by the parties accommodated. As shown by the departmental statement of revenues given on a previous page, \$306,516.49 was recovered in this connection. In some instances, the officers are allowed compensating time off in lieu of overtime pay.

B For the purpose of providing uniforms for customs officers, cloth is purchased by the Department for resale to clothing manufacturers who are subsequently paid for the completed uniforms. Waterproof clothing, leggings, hats, caps, buttons and badges, are also purchased in quantity.

- C Distributed as follows: printing, \$150,952.57, and stationery, \$111,903.66 (including \$26,214.88 for the acquisition and maintenance of office equipment). Payments were made to the Department of Public Printing and Stationery.
- D Expenditures from this allotment include \$54,723.58 for living expenses of officers while acting in a relieving capacity away from their places of residence; also \$3,824.23 for removal expenses.
- E Partially offsetting this expenditure, the sum of \$21,850.43 was recovered (chiefly at the port of Montreal) and is included under Ordinary Revenue—Services and Service Fees.
- F Expenditures consisted of court costs and other expenses, \$3,484.90; and payments to lawyers, \$32,068.44, of which J. A. Campbell, Vancouver, B.C., received \$1,054.71.
- G Stamps and labels required for customs and excise purposes and law stamps, required under the provisions of the Exchequer Court Act, c. 34, R.S., as amended, and the Supreme Court Act, c. 35, R.S., as amended, are manufactured under contract.
- H Paid to the Government Officers' Guarantee Fund.
- I Expenditures were distributed as follows: rentals, \$16,193.69; repairs and upkeep of buildings, works and structures, \$36,819.24; repairs and upkeep of equipment, \$12,453.12; acquisition of land and/or construction of buildings, works and structures, \$98,380.25; acquisition of equipment, \$15,173.30.
- J Expenditures were distributed as follows: commissions on sales of excise tax stamps, \$19,458.47; dating and numbering machines, \$11,416.27; fees for entering and clearing vessels and aeroplanes, \$2,040.50; laundry and towel service, \$1,796.72; maintenance of office equipment, \$3,690.31; supplies and materials, \$6,668.09; miscellaneous items, \$453.83.

Vote 248 To provide for payment of expenses, law costs, refunds and awards arising out of seizures and charges of contravention of Customs or Excise Laws.....	300,000 00
Expenditures	\$ 149,606 29

The expenditure comprises: analysts' fees, \$104; awards—informers, \$29,890.73, officers, \$59,678.55; court costs, \$564.30; general expenses, \$19,387.76; legal fees, \$15,722.31; refunds, \$24,258.64.

Lawyers receiving \$1,000 or over: Maurice Boisvert, Quebec, Que., \$1,650.98; J. M. Bureau, Three Rivers, Que., \$1,083.50; S. Hart Green, Winnipeg, Man., \$2,284.75; Eugene T. Parker, Halifax, N.S., \$3,013.15.

TAXATION DIVISION

Vote 249 (and Vote 804, Further Supplementary Estimates) General Administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act

	Estimates	Allotments	Expenditures
Salaries	988,178 00	988,178 00	988,178 00
Allotted from Vote 73, Salaries, etc.	120,300 50	120,300 50	120,300 50
Other Pay-list Items	200 00	200 00	
A Printing and Stationery	55,000 00	211,496 45	211,496 45
B Travelling Expenses	128,000 00	84,000 00	78,001 59
Telegrams and Telephones	6,400 00	12,400 00	10,612 77
Express, Freight and Cartage	30,000 00	42,000 00	40,439 19
C Law Costs	20,000 00	20,000 00	17,179 57
D Sundries	28,000 00	35,000 00	31,850 03
E Canadian Bankers' Association	70,000 00	65,000 00	64,185 28
F Montreal City and District Savings Bank	2,500 00	2,003 55	2,003 55
Advertising	200,000 00	68,000 00	65,291 84
	<u>\$1,648,578 50</u>	<u>\$1,648,578 50</u>	<u>\$1,629,538 77</u>

As at March 31, 1948, there were 604 salaried employees being paid from this vote, of whom 185 were permanent and 419 temporary.

A Expenditures include: printing, etc., \$36,984.07 and stationery, \$168,746.49 (including \$14,352.79 for the acquisition, inspection and repair of adding machines and typewriters).

B From this allotment were paid per diem allowances and expenses in connection with:—

(i) Board of Referees, Excess Profits Tax Act:—Chairman, Hon. Mr. Justice J. D. Hyndman (also Chairman War Contracts Depreciation Board) at \$15 per day to September 30, \$4,650, at \$30 per day October 1 to March 31, \$2,370, expenses, \$1,032.50; members, C. A. Gray, at \$20 per day to September 30,

\$3,000, at \$25 per day October 1 to March 31, \$3,850, expenses, \$914; T. N. Kirby, at \$15 per day, \$3,105, expenses, \$913.45; K. A. Mapp, at \$50 per day, \$5,350, expenses, \$1,891.12.

(ii) Depreciation Rates Committee: Chairman, E. Winslow-Spragge at \$25 per day, \$475, at \$50 per day, from January 15 while on travel status, \$1,200, expenses, \$536.62.

C Payments of \$1,000 or over were made to: C. V. McArthur, Winnipeg, \$8,281.10; J. L. Ross, Winnipeg, \$1,079.83; Exchequer Court, law stamps, \$3,000.

D Distributed as follows: investigation fees and expenses, \$7,927.90; mailing, directory service and enquiries, \$9,880.20; newspaper subscriptions, \$1,430.22; photographic work, \$769.47; postage, \$2,784.86; provision of protective service, \$1,566.72; Province of British Columbia under agreement (July 13, 1942) in connection with succession duty assessment, \$909.22; purchase and rental of postage meter machines, \$1,291; miscellaneous \$5,290.44.

P.C. 128/3290, August 2, 1946, authorized the appointment of Charles Stein as a Commissioner under Part II of the Inquiries Act c. 99, R.S., to investigate and report upon the state and management of the Montreal District Office. Expenditure in this connection amounted to \$3,130.74, of which \$2,526 was paid to John L. O'Brien, Montreal. Expenditures to date were \$4,941.92.

P.C. 106 637, January 31, 1945, authorized the appointment of Edward L. Cousins, Toronto, to investigate and report on the affairs of the Nova Scotia Light, Heat and Power Co., Ltd. Expenditure in this connection amounted to \$3,500 and payment was made to Edward L. Cousins.

P.C. 121/2000, May 21, 1947 authorized the appointment of W. J. Neville to survey the filing system of the Taxation Division. Expenditure in this connection amounted to \$1,297.16 and payment was made to W. J. Neville.

E Under authority of P.C. 49/1031 of May 6, 1937, and P.C. 60/5872 of July 10, 1942, Canadian chartered banks are compensated through the Canadian Bankers' Association, for their services in receiving ownership certificates and collecting and remitting to the Receiver General of Canada the tax imposed under the Income War Tax Act, c. 97, R.S., as amended, in respect of dividends and interest payable to residents and non-residents of Canada as evidenced by coupons presented to the banks for payment.

Payments were as follows: Barclays Bank (Canada), \$106.86; Canadian Bank of Commerce, \$11,869.80; Banque Canadienne Nationale, \$4,342.44; Dominion Bank, \$2,639.06; Imperial Bank of Canada, \$3,008.04; Bank of Montreal, \$17,094.50; Bank of Nova Scotia, \$6,002.49; Banque Provinciale du Canada, \$1,548.96; Royal Bank of Canada, \$14,044.94; Bank of Toronto, \$3,528.19.

F Under authority of P.C. 58/1656 of March 3, 1942, the Montreal City and District Savings Bank is compensated for similar services.

Vote 250 (and Vote 805, Further Supplementary Estimates)

Internal Inspection and Verification

	Estimates	Allotments	Expenditures
Salaries	683,873 00	683,873 00	652,558 39
Printing and Stationery	500 00	500 00	
Travelling Expenses	58,000 00	56,000 00	46,952 11
Sundries	500 00	2,500 00	1,560 00
	<u>\$ 742,873 00</u>	<u>\$ 742,873 00</u>	<u>\$ 701,070 50</u>

This vote was provided for the cost of inspection of District Offices and for Head Office verification and approval of District Office assessments, including succession duty.

As at March 31, 1948, there were 242 salaried employees being paid from this vote, of whom 126 were permanent and 116 temporary.

Vote 251 (and (a) Vote 806, Further Supplementary Estimates; (b) Vote 612, Further Supplementary Estimates) District Offices

	Estimates	Allotments	Expenditures
Salaries	12,766,601 00	13,096,601 00	13,096,601 00
Allotted from Vote 73, Salaries, etc.	2,304,413 05	2,304,413 05	2,304,413 05
A Printing and Stationery	937,000 00	720,500 00	720,500 00
Travelling Expenses	466,000 00	346,000 00	329,235 40
Telegrams and Telephones	60,000 00	61,500 00	61,072 01
Express, Freight and Cartage	10,000 00	10,000 00	8,094 68
B Postage	560,000 00	540,000 00	533,684 27
C Law Costs	120,000 00	120,000 00	118,767 11
D Sundries	100,000 00	125,000 00	121,837 44
	<u>\$ 17,324,014 05</u>	<u>\$ 17,324,014 05</u>	<u>\$ 17,294,204 96</u>

As at March 31, 1948, there were 9,752 salaried employees being paid from this vote, of whom 2,550 were permanent and 7,202 temporary.

- A This amount includes payments for: printing, etc., \$383,077.63, stationery, \$323,153.93 (including \$150,737.39 for the acquisition, inspection and repair of adding, accounting and duplicating machines and typewriters).
- B The expenditures under this allotment include \$5,614.46 in respect of mail received from the public, the postage on which was short-paid.
- C Lawyers receiving \$1,000 or over: A. Angers, Montreal, \$1,644.60; G. W. Auxier, Edmonton, \$2,362.61; E. C. Bogart, Toronto, \$4,508.41; J. A. Burrows, Ottawa, \$1,623.16; J. J. Connolly, Ottawa, \$1,701.69; M. P. Cuddihy, Ottawa, \$1,192.79; P. Dalme, Montreal, \$2,152; A. H. Friedgut, Toronto, \$1,407.06; Friedman Lieberman and Newsom, Edmonton, \$1,039.40; J. W. G. Hunter, Toronto, \$3,361.50; G. D. McPhedran, Toronto, \$1,817.50; H. A. Minden, Hamilton, \$1,066.11; W. S. Owen, Vancouver, \$4,193.07; H. W. Riley, Jr., Calgary, \$3,874.75; M. Robb, Belleville, \$5,479.42; P. Ste. Marie, Hull, \$1,388.75; A. Serre, Kapuskasing, \$1,498.50; A. J. Sneath, Toronto, \$4,057.50; A. Theberge, Montreal, \$1,161; D. R. Walkinshaw, Toronto, \$2,420; J. E. Wells, Ottawa, \$1,448.85; L. J. Zuker, Toronto, \$2,997.19.
- D The charges to this allotment consist of: advertising, \$3,246.73; car fares, \$9,676.53; death gratuities, \$9,242; excise stamps, \$4,235.39; investigation and tracing of taxpayers by subsidiary companies of the Associated Credit Bureaux of Canada, Toronto, \$12,989.11; laundry and towel service, \$5,436.46; mailing, directory services and enquiries, \$9,877; meals (overtime work), \$10,640.18; newspaper subscriptions, \$2,504.15; preparing lists and copies of cheques, Canadian Wheat Board, Winnipeg, \$2,597.63; provision of protective services, \$30,973.53; purchase of 3 cars and 2 trucks, \$7,500.11; transportation of employees at Vancouver and Victoria, B.C., during strike of tram and bus operators, October 20, to November 18, 1947, \$7,415.55; miscellaneous, \$5,503.07.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. \$ 3,041 20

The above award was made to Wright's Canadian Ropes, Limited, Vancouver, in connection with an appeal against assessment.

MISCELLANEOUS

Vote 252 Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs, Excise and Income Tax Secret Investigation Services. 15,000 00
Expenditures \$ 2,813 37

Expenditures were as follows: Customs and Excise Divisions, \$2,688.37; Taxation Division, \$125.

GENERAL

Vote 258 Government Office Economies Control Division—Administration

	Estimates	Allotments	Expenditures
Salaries	9,618 00	9,718 00	9,696 42
Other Pay-list Items	30 00	30 00	28 26
Travelling Expenses	500 00	400 00	20 00
Miscellaneous	500 00	500 00	71 09
	<u>\$ 10,648 00</u>	<u>\$ 10,648 00</u>	<u>\$ 9,815 77</u>

Under authority of P.C. 4428, August 18, 1942, a Director and an Advisory Committee were appointed with a view toward effecting office economies and eliminating, in all Government departments, unnecessary expenditures in connection with publications, stationery supplies, office furniture, equipment, etc.

As at March 31, 1948, there were 3 salaried employees being paid from this vote, of whom one was permanent and 2 temporary. T. P. Murphy was receiving a salary at an annual rate of \$6,000 at that date.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S......\$ **14,282 00**

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
CUSTOMS AND EXCISE DIVISIONS		
Collectable	1,661,632 65	1,334,824 15
Uncollectable	403,286 76	358,796 24
	<u>\$2,064,919 41</u>	<u>\$1,693,620 39</u>

The amount shown as collectable comprises: domestic excise taxes, \$1,652,140.65; customs seizures, \$6,238.04; defalcations, \$2,191.19; sundries, \$1,062.77.

Uncollectables comprise: domestic excise taxes, \$293,514.45; defalcations, \$69,044.34; customs duties and excise taxes on importations, \$10,256.11; losses through fires, burglaries and shortages in remittances, \$30,436.72; sundries, \$35.14.

Revenue accounts receivable of the Customs and Excise Divisions were shown for the first time in Public Accounts, 1945, and included under Previous Years an amount of \$2,679,061.11 for outstanding excise taxes of which it was estimated that \$50,000 would be collectable. In preparing the statement of Accounts Receivable for the current Public Accounts, an examination by Departmental officials of the account from which the above figure was obtained has revealed that \$2,215,442.63 represented entries prior to April 1, 1935, which could not be substantiated as no records are available and that credits totalling \$91,597.81 for the subsequent period had not been taken into account. The adjusted figures as furnished by the Department reflect, apart from certain minor changes, the deletion of these amounts. Figures of excise tax revenue accounts receivable as between current and previous fiscal years are not available.

For comparative purposes, the figures for March 31, 1947, have also been adjusted.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account				
Cheques—National Revenue	860 67	142 46	469 94	1,188 15
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
B Contractors' Securities—Cash—Customs and Excise	4,806 91	801 33	10,862 80	14,868 38
[13] Deferred Credits				
C National Revenue Suspense	36,206 91	66,097 82	55,652 42	25,761 51
[14] Sundry Suspense Accounts				
D Income Tax (Appeals) Suspense	60,401 00	29,200 50	12,000 00	43,200 50
E Income Tax Special Account—Province of Prince Edward Island		1,155 47	1,155 47	
E Income Tax Special Account—Province of Quebec		22,699 13	22,699 13	
E Income Tax Special Account—Province of Ontario		76,025 00	76,025 00	
E Income Tax Special Account—Province of Manitoba		38,547 75	38,547 75	
E Income Tax Special Account—Yukon Territory		105 28	105 28	
F Provincial Corporation Income Tax Special Account			13,728,519 90	13,728,519 90
G Unclaimed Cheques Suspense—				
Taxation	480,556 91	61,004 66	375,894 69	795,446 94
	<u>540,957 91</u>	<u>228,737 79</u>	<u>14,254,947 22</u>	<u>14,567,167 34</u>

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[17] Funded Debt Unmatured				
(a) Payable in Canada—				
H Refundable portion of individual income tax collections	285,262,582 73	60,475,556 92		224,787,025 81
H Refundable portion of excess profits tax	258,196,217 10	23,734,342 94		234,461,874 16
	543,458,799 83	84,209,899 86		459,248,899 97
	\$544,041,632 23	\$ 84,505,679 26	\$ 14,321,932 38	\$473,857,885 35

- A At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.
- B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1947-48 bonds so held in respect of the Department of National Revenue amounted to \$4,100.
- C Credits are instalment payments of Excise tax revenue on account of penalties imposed by the courts under the Special War Revenue Act and the Excise Tax Act, and held by the Department until the full court penalty has been collected, or the alternative jail sentence enforced. Debits are amounts transferred to Revenue when instalments are completed.
- D Under authority of section 61 of the Income War Tax Act, c. 97, R.S., as amended, persons appealing to the Exchequer Court from a decision of the Minister of National Revenue as to their assessments are required to give security for the costs of the appeal, to the satisfaction of the Minister, in a sum not less than \$400. The decision of the Exchequer Court determines the final disposition of the deposit. If the appellant is successful, the amount is returned to him. If he fails, the amount, or such part of it as is required to pay the taxed costs of the Crown, is transferred from this account to Revenue. No interest is allowed on the deposit.
- In addition to the above cash, bonds amounting to \$1,200 are held in the custody of the Minister of Finance, but are not recorded in this account.
- E These accounts record the transactions in respect of arrears of provincial and territorial income tax which were collected by the Dominion Government and paid to the provinces in accordance with the provisions of the Dominion-Provincial Taxation Agreement Act, c. 13, 1942.
- F This amount represents provincial corporation income taxes collected by virtue of agreements entered into under the provisions of section 6 of the Dominion-Provincial Tax Rental Agreements Act, c. 58, 1947, and held pending assessment and distribution to the several Provinces.
- G All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.
- H The opening balances represent departmental estimates of the existing liability in respect of the refundable portion of the above taxes for the taxation years 1942, 1943 and 1944, such estimates being deducted from the gross collections for the fiscal years, 1943-44, 1944-45, 1945-46 and 1946-47. Debits represent repayment of 1942 refundable portion and refunds to estates of deceased persons and to persons over 65 years of age whose income is less than \$5,000.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Annual rates of living allowances, which are in addition to the salary rates shown, are listed separately and designated "l.a." Also included for the Customs and Excise Divisions are the travelling expenses where the amount was \$500 or over.

The second list for the Customs and Excise Divisions contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over. In the case of the Taxation Division travelling expenses for all employees are included in the second list.

Removal expenses of \$500 or over are listed under travelling expenses and the amounts are designated by asterisks.

CUSTOMS AND EXCISE DIVISIONS

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
OTTAWA—ADMINISTRATION AND HEADQUARTERS					
Sim, D., Deputy Minister \$ 12,000 00			Hector, J. H.	3,900 00	
Nauman, V.C., Asst.			Henry, W. J.	3,900 00	
Deputy Minister			Hicklin, W. L.	4,500 00	
(Excise)	8,000 00		Hind, A. R.	3,900 00	
Young, P. L., Asst.			Hodgson, J. E. H.	3,000 00	
Deputy Minister			Holland, J. J.	3,000 00	
(Customs)	8,000 00		Holmes, L. W.	4,050 00	
Allan, J. J.	3,960 00		Holtby, E. G.	4,500 00	3,487 85
Allen, L. E.	4,800 00	\$ 772 05	Hooper, J. A. V.	3,900 00	
Allen, W. R.	3,120 00		Howard, H. A.	3,480 00	
Anderson, W. F. C.	3,480 00		Jean, G. F.	3,300 00	
Arbuckle, D. A.	3,900 00		Jones, S.	4,360 00	
Armstrong, W. D.	4,680 00		Kealey, H. J.	3,240 00	
Aust, G. E.	3,240 00		Kenney, A. S.	3,900 00	
Bell, J.	3,120 00		Kerr, E.	3,000 00	
Bishop, R. A.	6,000 00	1,015 24	King, G. C. M.	3,900 00	
Blakely, H. M.	3,120 00		Labarge, R. C.	5,000 00	
Bradley, J. C.	3,300 00		Lawrence, E. D.	5,100 00	774 45
Brown, A. W.	5,100 00		Lee, F. C.	3,000 00	
Bryenton, L. C.	3,000 00		Lee, H. R.	3,300 00	
Buckingham, C. O.	3,300 00		MacKenzie, A.	3,300 00	
Bunker, G. N.	6,000 00	719 69	MacMillan, A. F.	5,400 00	
Cappert, E. J.	3,120 00		Magee, J. D.	3,120 00	
Carisse, A. M. A.	3,000 00		Mahaffy, J. D. C.	3,600 00	
Carruthers, O. V.	3,600 00		Malloy, M. S.	3,120 00	
Carson, H. L.	4,200 00		Mann, O. M.	3,420 00	
Cauley, F. L.	3,120 00		Marquis, R. A.	3,900 00	786 85
Charlesworth, F.	4,080 00		Martin, J. A.	3,420 00	
Clifford, F.	3,120 00		May, E. F.	3,360 00	
Cohen, J.	3,180 00		McCann, F. A.	3,900 00	
Cosh, R. F.	3,300 00		McCullough, J. L.	3,300 00	1,069 99
Couture, C.	3,000 00		McDonald, D. W. J.	3,060 00	
Davidson, G. A.	3,000 00		McGill, D. W.	3,300 00	
Dayboll, E.	3,300 00		McNally, E.	6,000 00	
Deachman, J. S.	3,900 00		Merriam, A. W.		
Donnen, J. E.	3,900 00	1,132 12	(July 1)	4,000 00	
Doyle, T. V.	3,900 00		Mills, T. H.	3,900 00	
Driscoll, J. O.	3,180 00		Munroe, H. R.	4,500 00	
Drummond, J. E.	4,500 00		O'Connor, E.	3,120 00	804 55
Duffy, L. F.	3,960 00		Ogg, H. J.	3,180 00	
Ellement, A. A.	3,180 00		Ogilvie, S. G.	3,900 00	
Ellis, H. H.	4,500 00		O'Reilly, C. A.	3,300 00	
Erichson, H. C. F.	3,120 00		Philpott, P. K.	3,120 00	
Fairbairn, R.	4,680 00		Pilon, J. V.	3,300 00	
Falkner, T. S.	3,480 00		Prot, C. J.	3,000 00	
Falkner, W. F.	3,180 00		Rankin, J. F.	3,180 00	
Ferguson, L. E.	3,120 00		Rankin, J. S.	5,400 00	2,396 96
Finlayson, F.	4,500 00		Reid, G. A. (Jan. 15)....	4,500 00	
Fitzgerald, R. R.	4,560 00		Rheaume, M. H.	3,120 00	
Fortier, J. M.	3,900 00		Rigney, W. H.	3,600 00	
Furlong, M. J.	4,800 00		Rombough, C. C.	3,300 00	
Gaboury, J. E.	5,400 00	2,172 36	Ross, B.	4,080 00	
Gibbard, A. J.	3,120 00		Roy, J. E.	4,200 00	
Glass, G. H.	3,420 00		Roy, P. M.	3,600 00	
Graham, G.	4,380 00	2,218 79	Sharkey, N.	3,900 00	
Grant, A. C.	3,900 00		Smith, W. B.	4,200 00	
Guibord, J. R.	3,120 00		Stinson, W. W.	3,480 00	
Gunby, C. E.	4,500 00		Strutt, A. F.	3,240 00	
Haw, W. C.	4,500 00		Stuart, W. B.	6,000 00	
			Sucee, M. J.	3,120 00	
			Sykes, A.	4,080 00	
			Taylor, L. H.	4,500 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Taylor, W. M.	3,300 00	510 82	Moncton:		
Telford, J. F.	3,960 00		Girouard, J. A.	3,720 00	
Tessier, J. N. H.	3,120 00		St. Andrews:		
Timleck, H. B.	3,000 00		Carson, W. H.	3,000 00	
Tory, F. T. (Sept. 29) ..	3,420 00		Saint John:		
Treadwell, J. M.	3,420 00		Berry, H. V.	3,240 00	
Tuck, W. E.	3,120 00		Goucher, A. R.	4,200 00	
Turcotte, L. M.	3,120 00		Logan, R. F.	3,300 00	
Urquhart, G. B.	6,000 00		McKee, H. G.	3,000 00	
Vaison, A. F.	3,600 00		Rolston, L. E.	3,240 00	
Vetter, L. J.	3,300 00		Ross, F. L.	3,300 00	988 93
Wade, H. F.	3,000 00		Sullivan, H. D.	3,240 00	
Warren, L. D.	4,740 00		Thomson, O. H. R.	3,240 00	
Watts, H. R.	3,360 00		Thornton, R. W.	3,900 00	774 48
White, J. A. A.	3,240 00		Weston, B. V.	3,000 00	
White, L. A.	3,540 00		Wright, C. H. B.	3,600 00	
Williams, B.	3,000 00		St. Stephen:		
Wilson, J. G.	3,180 00		Watkins, H. F.	3,000 00	
Wood, C. E.	5,100 00		Quebec		
Wormington, F. E.	3,420 00		Chicoutimi:		
Wright, W. J. C.	3,000 00	780 10	Giard, J. P. A.	3,060 00	
Yeo, S. D.	5,100 00		Drummondville:		
Younger, L. R.	4,680 00		Lemire, L.	3,060 00	
INSPECTION, PORTS, ETC.					
<i>Nova Scotia</i>					
Amherst:			Granby:		
Dunlop, J.	3,720 00	1,722 16	Dorion, A. A.	3,060 00	
Leahey, F. M.	3,600 00	1,871 39	Durand, R. F. O.	3,000 00	
McDaid, R. M.	3,120 00		Hull:		
Moore, A. T.	3,360 00	2,003 79	Caron, W. L. J.	3,060 00	
Wallis, C. W.	3,420 00	1,175 24	Huntingdon:		
Halifax:			Oney, C. M.	3,240 00	
Betts, H. H.	3,000 00		Lacolle:		
Collins, C. A.	4,380 00		Pare, A. U.	3,000 00	
Dorman, D. B.	3,240 00	737 95	Racicot, J. E. D.	3,840 00	583 70
Eaton, R. L.	3,300 00	1,237 30	Montreal:		
Grant, H. C.	3,840 00	919 82	Aube, P. E.	3,120 00	
Hare, J.	3,300 00		Aucoin, A.	4,800 00	
Loewy, H. G.	3,240 00	1,977 64	Ault, R. R.	3,420 00	
MacLachlan, G. D.	3,000 00		Autotte, R.	3,240 00	
McLeod, G. R.	3,420 00		Balthazard, P. O.	3,120 00	
O'Leary, A. B.	3,240 00		Beaudoin, J. E.	4,080 00	1,314 26
Pope, R. H.	4,200 00		Bernard, J. L.	3,000 00	
Renner, J. F.	3,120 00		Bertin, A. L. S.	3,000 00	
Stoneman, W. G.	3,000 00		Birkett, N. M.	3,600 00	
Swan, J. W.	3,240 00	1,605 19	Brabant, J. F.	3,300 00	
Sydney:			Brault, J. W.	3,300 00	
Tobin, W. J.	3,420 00		Brideaux, W. P.	3,300 00	1,010 72
Thuro:			Brunelle, J.	3,240 00	
Young, W. R.	3,000 00		Bye, S. J.	3,420 00	
<i>Prince Edward Island</i>			Chabot, F. A.	3,600 00	
Charlottetown:			Champion, T. C. V.	4,500 00	
Goodwin, L. W.	3,180 00		Choquette, G.	3,840 00	840 85
<i>New Brunswick</i>			Clerk, E. G.	4,200 00	
Edmundston:			Conway, W. T.	4,200 00	856 51
Thibaudeau, J. G. A. .	3,240 00		Cousineau, J. A. E.	3,000 00	
Fredericton:			Dagenais, E.	3,600 00	
Chase, J. D.	3,180 00		Daigneau, E. A.	3,960 00	
McAdam:			Daunais, J. O.	3,000 00	
Travis, K. V.	3,240 00		Denis, J. L.	3,300 00	
			Deschenes, J. E. R.	3,000 00	
			Desjardins, P. A.	3,120 00	
			Despres, E. J.	3,000 00	
			Dion, P. H.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Concluded</i>					
Doucet, A. J.	3,960 00		Pelletier, F. A.	3,600 00	
Dufresne, A. P. E.	3,120 00		Phaneuf, D.	3,000 00	
Dufresne, M. E. G.	3,120 00		Pitt, J. C.	3,960 00	
Dufresne, V. H. O.	3,240 00		Podlone, C. P.	3,000 00	
Duhamel, P.	3,360 00	509 09	Poliquin, J. L. H.	3,840 00	
Dupras, P.	3,960 00		Porteous, J.	3,120 00	
East, J. H.	4,800 00	822 64	Power, G. E.	3,300 00	
Ferland, N. E.	3,480 00		Prud'homme, J. A.	3,120 00	
Foisy, A. R. Y.	3,240 00		Raymond, J. D. H.	3,300 00	
Foucault, J. E.	3,240 00		Reader, R.	3,480 00	
Francoeur, J. A.	3,240 00		Redmond, J.	3,300 00	
Frapppier, A. P.	3,600 00		Reid, W. T.	4,020 00	
Fullerton, A. F.	3,600 00		Robineau, L. C.	3,360 00	
Galarneau, J. A. H. ..	3,240 00		Roche, H. G.	3,600 00	
Garceau, J. A.	3,600 00		Rosenberg, M. C.	3,240 00	
Gatien, J.	3,120 00		Ross, A. G.	3,300 00	
Gauthier, A. C.	3,000 00		Rothwell, A. L.	3,960 00	
Gauvin, L. J.	3,420 00	1,500 96	Sabourin, J. F.	3,300 00	
Girard, J. T.	3,300 00		St. Jean, J. A.	4,200 00	
Giroux, A.	3,600 00		St. Pierre, E.	3,780 00	1,536 40
Goyer, J.	3,240 00		Savard, I.	4,200 00	
Grunier, P. E.	4,200 00		Scallion, G. P.	3,360 00	
Guernon, M. J. R.	3,300 00		Scheuer, J. J. L.	3,360 00	
Harris, D. J. W.	4,080 00	974 07	Smith, F. C.	3,600 00	
Hayward, F.	3,480 00		Smith, P. G.	3,960 00	
Henderson, R. A.	3,960 00		Stedman, A. G.	3,240 00	689 61
Henry, W. S.	3,600 00		Thompson, J. D.	3,120 00	
Hurson, T. B.	3,300 00		Thomson, J. R.	3,480 00	
Ingram, J. S.	3,960 00		Trudeau, J. R.	3,240 00	
Juteau, J. D. A.	4,200 00		Vallerand, J. A.	3,240 00	
Kelly, P. S.	3,600 00		Viau, P. A.	3,120 00	
Kivenko, N. M.	3,480 00		Viens, C.	3,960 00	1,180 23
Labelle, J. D.	3,480 00		Vinet, J. G. (Aug. 7) ..	3,300 00	
Lafontaine, C. E.	4,200 00		Walsh, G. B.	3,300 00	
Lagace, M.	3,960 00		Williams, W. A.	3,480 00	
Laing, A.	6,300 00		Wilson, C. R.	3,360 00	
Lally, J. E.	3,300 00		Young, D. A.	3,960 00	
Lalumiere, J. A.	3,300 00		Phillipsburg:		
Land, F. S.	3,120 00		Dean, C.	3,240 00	
Larue, C.	3,240 00		Quebec:		
Lauzon, J. A. E.	4,080 00	651 21	Arkison, R. L.	3,120 00	
Lavallee, J. A.	3,300 00	831 37	Arsenault, J. M.	3,240 00	
Leblanc, D.	3,300 00		Belanger, G. A.	3,240 00	
Lemieux, R. J.	3,000 00		Bergeron, E. L.	3,600 00	
Lepinc, G.	3,360 00		Blouin, J. A.	4,200 00	808 49
Leroux, J. A. L.	3,000 00		Cloutier, J. E. B.	3,480 00	990 55
Leveillee, P.	3,360 00		DeBilly, J. S.	4,380 00	
Loranger, G. A.	3,000 00		Drouin, F.	3,360 00	1,664 47
Lymburner, C. E.	4,080 00		Dupont, A.	3,360 00	873 89
MacIntyre, R. A.	3,360 00		Jalbert, P. G.	3,360 00	
Mann, E. S. (July 10) .	3,300 00		Lagace, J. L. S.	3,300 00	
Martel, E.	3,360 00	1,167 98	Lamb, J. E.	3,300 00	
Martineau, G.	3,120 00		Lasnier, J. L. P.	3,480 00	
McCann, J. J.	3,960 00		Leclerc, C. E.	3,120 00	
McKenzie, J. F.	3,000 00		Letarte, J. O.	3,480 00	1,273 23
McPhee, N. M.	3,480 00		Letarte, L. P.	3,480 00	584 02
Mills, A. P. C.	3,120 00		Martineau, O. E. J.	4,080 00	
Murphy, J. A.	3,600 00		Mathieu, J. G. R.	3,240 00	1,144 13
Nason, M. M.	3,240 00		Parent, G. L.	3,960 00	834 45
Neville, B. A.	3,300 00		Renaud, P. A.	3,960 00	
Noble, J. H.	3,300 00		Santerre, J. A. A.	3,300 00	
Olivier, J. A.	3,300 00		Shanahan, J. G.	3,000 00	
Paquette, U. A.	3,300 00		Simard, J. W. A.	3,000 00	
Parke, A. A.	3,240 00		Tessier, J. A. W.	3,300 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Rock Island:			Guelph:		
Struthers, E. J.	3,240 00		Lillie, J. D.	3,240 00	
St. Hyacinthe:			Hamilton:		
Rousseau, C. A.	3,060 00		Bennett, W. R.	3,900 00	
St. Johns:			Binkley, N. G.	3,000 00	
Pinsonnault, J. L. S.	3,360 00		Breckin, W.	3,420 00	626 90
Sherbrooke:			Bricker, H.	3,840 00	
Blais, V.	3,960 00	1,049 54	Danahy, J. A. T.	3,120 00	
Gagnon, C. B.	3,240 00	1,463 15	Dickinson, M. R.	4,380 00	
Greenland, L. W. E. .	3,360 00		Ditner, L. B.	3,480 00	953 30
Hebert, R.	3,480 00	1,289 88	Gant, T. S.	3,000 00	
Masse, E.	3,240 00	1,403 30	Kirkham, R. C.	3,240 00	
Sutton:			Kirkpatrick, H. J.	3,300 00	
Miller, A. H.	3,360 00		Lang, J. W.	3,120 00	
Three Rivers:			Learnie, L. D.	3,600 00	857 90
Carpentier, J. R.	3,360 00	1,592 75	Leask, R. N.	3,720 00	
Dery, J. C. O.	3,360 00		Mathews, J. S.	3,120 00	
Perron, A. E. S.	3,960 00		McQueen, W. F.	3,420 00	
Valleyfield:			Mills, P. E.	3,000 00	
Chartrand, J. O. L.	3,060 00		Moore, D. G.	3,420 00	
Duquette, J. A. E.	3,000 00		Quinn, F. J.	3,240 00	
Faucher, J. P.	3,300 00		Quinney, H. A.	3,300 00	
<i>Ontario</i>			Ratz, F. W.	3,300 00	1,005 85
Amherstburg:			Raymond, E. H.	3,600 00	
Hendry, J.	3,000 00		Robbins, J. S.	3,960 00	
Heyd, W. C.	3,120 00		Shoebridge, F. T.	3,300 00	
Spittel, F. C.	3,300 00		Tennant, T. W. (June 13)	3,360 00	
Belleville:			Todd, A. H.	3,480 00	
Budden, F. R.	3,600 00	969 98	Waller, J. E.	3,240 00	741 25
Clarke, E. M.	3,060 00		Walsh, W. C.	3,480 00	689 35
Cook, W. J. (Aug. 3) .	3,120 00		Williams, H. R.	3,240 00	
Geen, E. A.	3,720 00		Ingersoll:		
Hannis, R. V.	3,240 00	890 96	McArthur, J. J.	3,000 00	
Sprague, F. W.	3,300 00		Kingston:		
White, M. B.	3,840 00	778 80	Loney, L. M.	3,480 00	
Brantford:			Kitchener:		
Coale, A. A.	3,000 00		Barron, G. F.	3,000 00	
Harris, C. H.	3,480 00	1,120 79	Break, E.	3,720 00	
Brockville:			Gee, S. A.	3,240 00	1,283 50
Bannerman, W. R.	3,300 00		Leng, D. H.	3,600 00	868 97
Moore, W. W.	4,200 00	952 70	McLay, R. T.	3,300 00	
Chatham:			Menzies, R.	3,600 00	749 61
Ansell, E.	3,480 00		Rogers, H. A.	3,060 00	
Comwall:			Schneider, F. W.	3,480 00	1,216 93
St. Thomas, J. P. (June 26)	3,000 00		Smith, C. H. V.	3,960 00	1,823 69
Fort Erie:			Williams, J. K.	4,200 00	753 80
Davis, W. O.	3,000 00		Lansdowne:		
Edwards, J. R.	3,300 00		McKendry, J. H.	3,600 00	
Osborn, G. H.	3,600 00		London:		
Price, C. H.	3,000 00		Blandford, R. D.	3,960 00	
Sharpe, D. H.	3,000 00		Chadwick, M. A.	3,240 00	1,388 60
Stamp, W. G.	4,380 00		Channon, C. B.	3,360 00	645 10
Fort Frances:			Down, W. H.	4,200 00	
Williams, W. C.	3,240 00		Fenton, J.	3,240 00	682 80
Fort William:			Guymer, G. L.	3,600 00	
Stewardson, C. E.	3,720 00		Hewitt, E. V. G.	3,240 00	843 06
Galt:			Hudson, W. J.	3,480 00	1,226 45
Simmons, H. N.	3,300 00		Last, P. P.	3,420 00	874 80
Gananoque:			McKellar, N. L.	3,300 00	1,403 85
Mullen, K. E.	3,000 00		Rich, H. J.	3,600 00	1,222 62
			Smyth, G. W.	3,000 00	
			Stone, T. W.	4,020 00	
			Stoneham, F. A.	3,420 00	1,926 52

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>London—Concluded</i>					
Thomas, W. R.	3,000 00		Sault Ste. Marie:		
Wackett, E.	4,200 00	1,785 05	Blamey, J. R.	3,720 00	
Wooster, H. W.	3,480 00		Sheridan, M. E. F. ...	3,060 00	
<i>Midland:</i>					
Martin, A. E.	3,180 00		Simcoe:		
<i>Niagara Falls:</i>					
Day, C. H.	3,300 00		Cuthbertson, C. W. ..	3,000 00	
Dunk, J. W.	3,000 00		Stratford:		
Gardner, G. C.	4,380 00	1,212 37	Knipe, R.	3,060 00	
Justice, W.	3,000 00		Sudbury:		
Prest, S. G. (Oct. 10) ..	3,300 00		Cooper, A. H.	3,060 00	
Shriner, E. E.	3,000 00		Thorold:		
Sullivan, H. F.	3,600 00		Grenville, R. W.	3,060 00	
<i>North Bay:</i>					
Vincer, R. A.	3,600 00	2,748 92	Smallbone, W. E.	3,000 00	
<i>Oshawa:</i>					
Findlay, A. T.	4,020 00		Toronto:		
Meek, R.	3,720 00		Allison, W. W.	3,600 00	
Richardson, E. G. W. ..	3,420 00	1,002 08	Argument, G.	3,960 00	
<i>Ottawa:</i>					
Arlett, F. E.	3,120 00	759 09	Ball, H. E.	3,300 00	
Blacklock, J. A.	3,240 00		Barnett, P. J. (Nov. 29)	3,600 00	
Champagne, J. F. M. ..	3,240 00	1,676 03	Barrett, S. W.	3,180 00	
Charbonneau, J. P. A. ..	3,240 00		Barrett, T. H.	3,600 00	
Dunlop, J. C.	3,840 00		Belton, F. S.	3,000 00	
Dunsmore, C. C.	4,080 00		Renton, F. G.	3,600 00	
Green, L.	3,960 00	623 32	Boag, E. C.	3,420 00	1,293 39
Latham, W. V.	3,000 00		Bouchier, E. H.	3,600 00	
MacIver, C. C.	3,300 00		Brown, G. B.	3,600 00	514 80
Mayhew, H. R.	3,000 00		Buck, A. J.	3,420 00	
Moffat, M. R.	3,120 00		Burns, W. G.	3,600 00	
Mulligan, J. E. S.	3,240 00		Carroll, I. S.	3,240 00	
Reynolds, A. S.	3,240 00		Carter, H. C.	3,240 00	
Saunders, A. M.	4,380 00		Chant, H. G.	3,840 00	738 13
Smith, H. A.	3,360 00		Chivrell, M. W.	3,300 00	
Thompson, F. D.	3,240 00	510 17	Christie, G. W.	3,600 00	
Ward, L. O.	3,000 00		Coakwell, J. A.	3,600 00	
Wood, J. H.	3,600 00		Cochrane, T. C.	3,240 00	
<i>Owen Sound:</i>					
Dobson, E. A.	3,120 00		Coffin, C. E.	4,080 00	2,943 84
<i>Peterborough:</i>					
Miller, W.	3,720,00		Collop, C.	4,200 00	963 26
<i>Pigeon River:</i>					
Valentine, C. M.	3,000 00		Cowan, J. K.	3,240 00	
<i>Port Arthur:</i>					
Bond, A. E.	3,480 00	2,524 15	Cunnam, G. P.	3,600 00	
Chase, A. E.	3,240 00		Cunningham, R. N. ...	3,480 00	
Sunberg, H. W.	3,240 00	850 12	Cusack, T.	3,240 00	
<i>Prescott:</i>					
Kelso, J. P.	3,300 00		Dean, C. S.	3,960 00	
<i>St. Catharines:</i>					
Blain, J. C. (Sept. 25).	3,180 00		Dowsley, J. E.	3,300 00	1,322 55
Hooper, F. W.	3,240 00	791 83	Drinkwater, W. S.	4,200 00	
Sharpe, J. W.	3,360 00		Ellard, E. F.	3,480 00	
Welch, E. S.	3,840 00		Ferrie, R.	3,600 00	
Young, H. K. W.	3,240 00		Flanagan, T. W. A. ...	3,600 00	
<i>St. Thomas:</i>					
Savage, R. G.	3,060 00		Fox, G. E.	3,240 00	
<i>Sarnia:</i>					
Brush, M. H.	3,300 00	1,927 23	Fraser, R. G.	3,000 00	
Marriott, R. A.	3,840 00		Gairn, A. B.	4,800 00	
Pirie, J.	3,000 00		Gibson, J. H. (Jan. 14)	3,420 00	
			Giroux, J. L.	3,240 00	
			Gorman, M. J.	3,960 00	751 36
			Grandy, E. F.	3,420 00	
			Grant, J. W.	3,960 00	1,351 72
			Gray, G. F.	3,600 00	
			Green, A.	3,600 00	
			Green, F. A.	3,180 00	
			Hall, H. R. M.	4,200 00	
			Hall, L. H.	4,200 00	
			Halloran, J. F.	3,600 00	
			Harris, A. N. K.	3,960 00	
			Henderson, J.	3,360 00	
			Henderson, J. M.	3,000 00	
			Hignell, H. A.	4,200 00	
			Hill, T. P.	3,600 00	
			Hogben, J. W.	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Toronto—Concluded			Windsor:		
Holdsworth, R.	3,300 00		Beardmore, H.	4,380 00	
Howard, A. T.	3,000 00		Carter, E. G.	3,120 00	
Jacques, W. A.	3,420 00	1,324 01	Clapper, D. W.	3,420 00	
Jones, G. W.	4,500 00		Courtney, F. N.	3,300 00	
Kay, C. B.	4,080 00		Cressman, L. H.	3,120 00	
Kint, J. H.	4,020 00		Dawson, W. A.	3,600 00	
Lang, C. L.	3,600 00		Godden, S. C.	3,120 00	525 40
Lennie, E. D.	6,300 00		Gress, C. E.	3,300 00	
Leslie, H.	3,000 00		Hamilton, A.	3,300 00	
Levie, F. E.	3,300 00	1,000 00	Jarratt, R. M. J.	3,300 00	
Lindsay, G. B.	4,200 00	1,868 79	Large, G. H.	3,300 00	
Lloyd, L.	3,600 00		Lindsay, N. C.	3,300 00	
Loriaux, H. C. G.	3,240 00		Menzies, M. J.	3,420 00	
Lunham, A. S.	3,300 00		Navin, F. P.	3,000 00	
Lynch, J. F. R.	3,420 00	1,775 65	Patterson, A. J.	3,420 00	
Mann, C. A.	3,960 00	690 50	Putman, G. J.	3,300 00	
Matta, J. F.	3,600 00		Sherriff, W. (Oct. 26) ..	3,300 00	
McCutcheon, A. D. ..	3,120 00		Stewart, G.	3,120 00	
McFayden, J.	3,180 00		Sutherland, H. D. F. ..	3,300 00	
McGregor, I. R.	3,300 00	1,000 09	Tomkins, E. J.	3,960 00	
Minish, H. W.	3,960 00	1,056 76	Welsh, E. T.	3,120 00	
Moore, W. C.	3,600 00		Wooster, W. T.	4,020 00	
Nicoll, C. W. I.	3,960 00				
Owens, W. W.	3,120 00		Manitoba		
Paddon, N.	3,240 00	1,872 64	Brandon:		
Patrick, W. M. P.	3,840 00		Hannah, H. E.	3,060 00	
Paul, W. G.	4,800 00	991 42	Emerson:		
Phillipson, C. E.	4,500 00	1,187 45	Lendrum, R.	3,600 00	
Robertson, W.	3,300 00		Winnipeg:		
Robinson, P.	3,960 00		Allen, E. V. (May 1) ..	3,540 00	
Robinson, W.	3,600 00		Arthur, J.	3,600 00	
Ryans, A. S.	3,120 00		Ashmore, H.	3,300 00	
Scott, G. C.	3,600 00		Baillie, J. T.	4,920 00	
Seed, S. P.	3,300 00		Fisher, C. S.	3,300 00	776 75
Shaw, F. F.	3,000 00		Fox, V. E.	3,360 00	812 63
Shepherd, W. C.	3,900 00		Hayward, R. H.	3,360 00	
Sholukir, S. O.	3,000 00		Hunter, J.	3,240 00	
Steckley, P. L.	3,600 00		Johnson, W. C.	3,480 00	539 58
Tate, T. G. (Sept. 28).	3,060 00		Kennedy, N. W.	3,120 00	622 58
Taylor, A.	3,260 00		Kergan, R. L.	4,080 00	
Tobin, J. J.	3,600 00		MacKey, S. J.	3,180 00	
Trant, J. F.	3,600 00		Magee, H. E.	3,900 00	
Tyers, C. H.	3,300 00		Matheson, G. A.		
Wallace, J. W.	3,960 00	718 43	(April 29) ..	3,120 00	
Warfe, W. J.	3,120 00	1,707 70	Matheson, J. G.	3,600 00	
Watkins, C. G.	3,000 00		McConnell, W. A.	3,300 00	
Watt, H. C.	3,300 00		Milnes, H.	3,480 00	
Wells, R. W.	3,600 00		Mulvihill, P. J.	3,420 00	
Wilkie, E. A. P.	3,300 00		Nixon, F. W.	3,480 00	
Wood, C. M. (Jan. 16)	3,300 00		Parsons, D. S. G.		
Walkerville:			(Aug. 1) ..	3,300 00	
Arnold, L. A.	3,300 00		Paterson, R. G.	3,960 00	
Packman, C. H.	3,960 00		Prowse, E. W.	3,300 00	
Stocks, C. A.	3,000 00		Rollerson, W.	3,300 00	
Van Wagoner, K. G. ..	3,480 00		Sangster, J.	3,960 00	1,372 59
Wright, C. H.	3,000 00		Saskie, P.	3,300 00	798 95
Wallaceburg:			Smith, W.	3,600 00	
Mitchell, G. R.	3,300 00		Tait, V. A.	3,300 00	
Welland:			Taylor, A. J. (Aug. 1) .	3,300 00	
Downs, B.	3,360 00		Saskatchewan		
West Toronto:			Moose Jaw:		
Russell, R. C.	3,600 00		Price, T. S.	3,120 00	
			Stevens, G. A.	3,240 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
North Portal:			Penticton:		
Lyall, A. R.	3,240 00		Padberg, T. F. H.	3,000 00	
Prince Albert:			Skelton, R. S.	3,360 00	1,012 60
Pickering, G. W.	3,000 00		Prince Rupert:		
Regina:			McLeod, J. H.	3,720 00	
Clarke, D. P.	3,000 00	1,241 29	Vancouver:		
Cromb, J.	3,000 00		Abbott, R. W.	3,420 00	
Dale, S. C.	3,840 00	922 26	Adams, A. W.	3,000 00	
Hindson, R. A.	4,200 00	1,277 79	Aitken, J. Y. M.	3,240 00	
Horn, J. (Jan. 24)	3,300 00		Anderson, W. B.	3,600 00	
Johnston, G. F.	3,300 00	958 12	Bacon, A. M.	3,300 00	
Wilkie, J. C.	3,600 00		Barrett, R. A.	4,200 00	827 59
Saskatoon:			Booth, S.	3,960 00	
Kerr, H. C.	3,960 00	1,013 80	Brown, G. V.	3,180 00	
McDougall, J.	3,360 00		Brownlow, F.	3,240 00	
Wells, M. R.	3,480 00	712 77	Buck, F. C.	3,360 00	1,351 92
<i>Alberta</i>			Burns, F. M.	3,900 00	900 11
Calgary:			Carmichael, A.	5,700 00	
Allen, T. M.	3,180 00		Clendenning, C. H. P.	3,480 00	
Bell, D. R.	3,000 00		Darts, E. C.	3,240 00	
Burns, J.	3,240 00	1,019 23	Devlin, H. F.	3,900 00	
Gaetz, D. G. (June 28)	3,240 00		Duffy, P. B.	3,420 00	
Hatch, L.	3,000 00		Dunn, H. M. (May 1)	3,000 00	
Legg, H.	3,900 00	1,342 46	Frisby, A. E.	3,420 00	
Logie, T.	3,840 00	1,881 85	Gardner, B. K.	3,600 00	
McLaren, G. E.	3,960 00		Haddow, H. G.	3,480 00	
Sloan, E. B.	4,800 00	1,230 34	Hamilton, W. T.	3,240 00	
Steben, F. L. J.	3,240 00	1,201 05	Henley, F. C.	3,360 00	959 47
Thompson, C. F.	3,000 00		Hopgood, A. J.	3,300 00	
Young, H. M.	3,240 00	700 24	Hoskins, J. L. W.	3,300 00	
Coutts:			Johns, S. C.	3,420 00	
Roseworn, J. A.	3,240 00		Kemp, S. B.	3,120 00	
Edmonton:			Kenning, J. W.	3,480 00	
Dennison, P. E.	3,600 00		Kavell, F. M.	3,900 00	
Duke, J. W.	3,180 00		Leitch, A. J.	3,300 00	
Edgecombe, G.	3,000 00		Matthews, L. A.	3,600 00	
Elliott, A. H. (Nov. 22)	3,600 00		Maxwell, R. C.	3,900 00	
Fullerton, S. J.	3,360 00		McClellan, J. H.	3,300 00	
George, E. S.	3,480 00		McLachlan, R. A.	3,180 00	
Kelly, E. W.	3,240 00		McNames, E. S.	3,180 00	
Mohr, A. W.	3,240 00		Moffitt, H. C. W.	3,480 00	
Studer, C. A. B.	3,840 00	691 61	Morgan, F. J.	3,300 00	
Lethbridge:			Norris, G. E.	3,300 00	727 51
Shoobert, H. A.	3,360 00		Page, A. J. W.	4,500 00	
Medicine Hat:			Privat, C. T.	3,480 00	
Fawcett, J. G.	3,000 00		Randall, H. J.	3,360 00	
<i>British Columbia</i>			Reid, L. C.	3,600 00	
Cranbrook:			Ruffell, T. S. (May 22)	3,300 00	
White, L. S.	3,000 00		Simpson, G. (June 21)	3,120 00	
Nanaimo:			Smiley, J. A.	3,000 00	
Abrams, B. S.	3,060 00		Stedman, F.	3,840 00	
Nelson:			Thorburn, L. J.	3,960 00	
Young, W. M.	3,060 00		Tossell, C. A.	3,420 00	
New Westminster:			Williamson, E. P.	3,420 00	1,400 44
Buchanan, J. S.	3,300 00		Victoria:		
Fadden, A. G.	3,600 00		Angus, J. I.	3,000 00	
Gaube, E. O.	3,180 00		Conyers, C.	3,300 00	
Pacific Highway:			Dakers, J.	3,180 00	
Westland, A. K.	3,840 00		Kenny, J. E.	3,600 00	
			Popham, A. E.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Arnold, J. P.	4,440 00		Fraser, R. A.	3,000 00	
Atkinson, G. M.	3,780 00		Frazer, S. R.	3,600 00	
Ault, K. E. S.	3,300 00		Friesen, A. P.	4,800 00	
Baby, C.	3,300 00		Gavsie, C.	12,000 00	
Baird, R. M.	4,200 00		Gilham, R. A.	4,200 00	2,198 10
Bartell, V. F.	3,300 00		Gill, D. J.	4,200 00	943 37
Bawden, C. L.	3,000 00	1,369 51	Goodhue, C. E.	4,800 00	
Beer, F. W.	4,200 00	748 22	Gorman, V. R.	3,300 00	811 17
Belanger, M.	3,240 00		Graham, G. J.	3,300 00	
Belanger, R. E.	3,000 00		Gray, A.	7,500 00	
Belanger, Y.	3,300 00		Green, G. W.	4,080 00	
Bell, B. G.	4,200 00	1,233 31	Grundy, E. C.	9,000 00	
Belleau, L. J. E.	6,600 00		Gruson, C. E.	3,780 00	
Benson, S. S.	3,000 00		Hannigan, J. A.	3,300 00	
Bick, F. A.	3,780 00		Harmer, J. F.	4,800 00	710 15
Blackburn, R. E.	3,600 00		Hauch, E. G.	4,500 00	878 00
Blake, R. G.	3,780 00		Hawley, H. E.	3,780 00	
Boivin, P.	6,600 00		Haydon, A. S.	3,600 00	566 90
Boland, J. D.	4,260 00		Hayes, J. H. (Aug. 28) ..	4,200 00	
Boles, T. Z.	4,620 00		Haywood, J. G. (June 4) .	3,360 00	
Boyle, R. A.	4,200 00		Headley, G. W.	4,080 00	
Brown, J. L.	3,780 00		Hobart, S. F.	4,200 00	883 95
Bullock, T. W.	10,000 00		Hogarth, H. C.	7,200 00	512 90
Browning, R. W.	3,300 00		Horn, S. Q.	3,540 00	
Cadieux, J. H.	3,300 00		Huck, W. H.	6,000 00	
Caldwell, H. G.	3,540 00		Hulbig, W. J. (Sept. 19) .	4,200 00	
Calver, B. W.	5,040 00	529 06	Hutchison, A.	5,280 00	1,134 13
Caulfield, C. W.	3,780 00		Hyde, R. J.	3,780 00	
Cluffe, H. T.	3,300 00		Irvine, I. R.	3,120 00	
Code, G. H.	6,000 00		Jackson, T. E.	3,300 00	
Collins, A. C.	4,200 00	742 21	Jessop, W. J.	3,480 00	1,543 31
Connolly, E. C.	4,200 00		Judson, J. W.	3,240 00	726 52
Corrigan, F. J.	3,900 00		Kee, J. B.	3,780 00	
Corrigan, W. S.	3,300 00		Keefe, J. L.	3,300 00	
Costello, D. J.	3,360 00	1,491 22	Kellett, J.	3,000 00	
Cotter, C. H.	8,000 00	{ 3,448 20	Kelley, W. B.	3,840 00	
		{ 1,159 17*	Kellond, H. W.	4,200 00	1,227 15
			Kidd, G. A.	3,600 00	
			King, A. (Feb. 1)	3,180 00	
			Kirby, T. N.	4,800 00	
			(plus per diem allow- ance, see Vote 249)		
Cramp, T. M.	3,000 00		Kirke, G. G.	3,780 00	
Currie, H. W.	3,780 00		Lacharity, D. E.	3,120 00	
Davis, A. E.	3,780 00		Lawrence, E. D.	5,100 00	583 08
Delagrave, P.	3,600 00	2,159 75	Lefebvre, R. A.	3,480 00	549 87
Delavignette, J. H.	3,300 00		Lewis, F. H. (Nov. 12) ..	6,000 00	
Demers, J. C.	4,020 00		Linton, W. I.	4,800 00	
Desormeaux, F.	3,300 00		Liston, M. C.	3,000 00	
Dewar, C. A.	3,960 00		Livingstone, J. V.	3,780 00	
DeWolf, A. L.	3,780 00		Lunan, K. D.	4,500 00	
Dixon, K. E.	3,000 00		MacAdam, H. N.	3,840 00	
Doyle, J. M.	3,180 00		MacAllister, W. D.	3,300 00	
Dunn, T. F.	3,000 00		MacDonald, J. A.	3,000 00	
Ehlig, E. A.	3,000 00		MacFarlane, K. H.	3,000 00	
Elliot, G. W.	4,500 00		MacKay, T. F.	4,020 00	
Elvidge, J. L.	3,300 00		Mackenzie, W. S.	3,360 00	
Ethier, H.	3,240 00		MacKinnon, W. M.		
Eves, G. L.	3,300 00		(Jan. 28)	4,200 00	
Factor, A.	3,240 00		MacLatchy, E. S.	7,200 00	
Falconer, J. F. (Jan. 28)	3,360 00		MacPherson, J. A. C.	3,480 00	
Farquharson, A. C.	4,020 00		Main, J. E.	4,200 00	
Fell, J. M.	5,400 00	1,021 32	Malcolm, P. E.	5,400 00	1,662 79
Fellowes, G. A. (Dec. 10)	3,360 00		Martin, E. D.	4,200 00	
Fisher, W. S.	10,000 00		Masleck, W.	3,000 00	
Fleming, B. H.	3,300 00				
Fokes, H. P.	3,000 00				
Forsen, E. E.	3,540 00				
Forsyth, J. S.	4,800 00	504 94			
Franks, R. D.	3,420 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Matley, E.	4,020 00		Robertson, J. C.	3,780 00	
Mattar, G. C.	3,780 00		Robinson, M. E.	3,000 00	
McA'Nulty, M. W.	6,000 00		Rogers, P. C.	4,020 00	
McClellan, D. J.	5,400 00		Ross, I. G.	3,780 00	
McCorkle, R. G.	3,780 00		Rounding, C. G.	4,800 00	748 78
McCormack, P. M.	3,300 00		Ruddy, J. C.	4,800 00	
McEntyre, J. G.	6,900 00	1,674 21	Russell, A. E.	4,200 00	586 39
McGrogan, H. R.	4,020 00	1,134 73	Russell, J. F.	5,040 00	
McGrory, A. A.	9,000 00		Ryan, D. D.	3,600 00	
McGuire, V. M.	3,000 00		Scott, C. G.	3,780 00	
McMillan, E. L.	3,540 00		Sharp, R. (Nov. 22) ...	6,900 00	
McQuade, W. C.	3,960 00		Simpson, W. O.	6,300 00	
McWatters, W. A.	3,600 00		Sincennes, J. S.	3,000 00	
Meahan, F. C.	4,140 00	1,687 10	Skelton, G. F.	3,780 00	
Mercier, J. A.	3,300 00		Slater, W. J. V.	3,300 00	
Michon, J. A.	4,020 00		Smith, N. J.	4,200 00	2,471 47
Milburn, H. H.	7,200 00	2,027 62	Sprott, M. F.	5,400 00	
Milne, C. D.	3,000 00		Sproule, H. L.	3,300 00	
Minskip, B.	3,300 00		Stephenson, S. C.	3,780 00	
Montpetit, R. B.	3,780 00		Stethem, R. G.	3,780 00	
Mullin, F. E.	3,660 00		Stevens, H. A.	3,300 00	
Murphy, E. J.	3,300 00		Strachan, E. M.	3,000 00	
Murphy, W. J.	7,200 00	4,204 04	Stratton, G. A.	3,780 00	
Neville, L. W.	3,600 00		Swift, R.	6,000 00	
Neville, W. J.	3,600 00		Thom, S. D. (Nov. 11) ..	4,200 00	
Nixon, A. C.	3,360 00	832 67	Turner, B. M.	3,000 00	
Nobert, C. N.	3,540 00		Urquhart, J. R. (April 30)	3,720 00	
Oakes, E.	4,200 00	1,315 28	Walford, R. S.	6,000 00	
O'Brien, E. F.	8,000 00	1,808 88	Wallis, G. B.	3,120 00	
Olson, G. S.	3,780 00		Walsh, P. R.	3,360 00	
Otterdahl, P. H.	4,200 00		Weatherdon, A. M.	3,240 00	
Ovens, G.	3,780 00		Welby, C. J.	3,600 00	
Parker, H. A.	4,500 00		West, H. R.	3,300 00	
Pereira, L. H.	3,780 00		Whillans, R. J.	3,300 00	
Petapiece, D. K.	4,800 00		Williams, W. F.	10,000 00	832 73
Pinhey, H. F.	3,540 00		Williamson, E. L. R.		
Pook, D. R.	5,040 00		(Nov. 27)	3,300 00	773 28
Potvin, J. P.	3,480 00	2,283 52	Williamson, W. E.	4,200 00	
Pyke, B.	4,200 00		Wilmot, L. A.	7,200 00	1,450 78
Quigg, S.	4,800 00		Wilson, T. G.	3,780 00	
Reves, J. A.	3,780 00		Wood, B.	6,300 00	676 22
Renton, J. M.	3,600 00	728 55	Wrigglesworth, N.	3,540 00	
Robertson, D. M.	3,480 00				

	Salary rate		Salary rate		Salary rate
DISTRICT OFFICES					
NOTE.—Where travelling or removal expenses were \$500 or over, the names will be found in the general list.					
<i>Nova Scotia</i>					
Halifax:					
Buchanan, R. C. ..\$	4,020 00	Dickson, W.	6,000 00	Meagher, W. F. ..	3,240 00
Burris, S. A.	3,420 00	Ells, D. W.	4,200 00	Proude, L. W.	3,420 00
Cameron, D. N. ..	3,120 00	Gandy, J. F.	3,300 00	Ross, J. H.	3,000 00
Cameron, G. F.	3,120 00	Gibbons, R. L.	3,000 00	Rutherford, D. F. ..	5,400 00
Cameron, M. P. ..	3,240 00	Grant, J. R.	3,000 00	Sherwell, G. E. F.	3,000 00
Coffill, A. F.	4,900 00	Hurst, M. D.	3,780 00	Small, F. C.	3,300 00
Cohn, E. P.	4,020 00	Kerr, G. F.	3,120 00	Taylor, A. F.	3,300 00
Collins, J. M.	3,000 00	King, F. A. F.	4,200 00	Taylor, E. A.	3,000 00
Conn, H. R.	3,120 00	Kirby, A. C.	3,300 00	Urquhart, H. D. ..	3,120 00
Davison, W. P. ...	3,000 00	Locke, T. J.	3,000 00	Venner, H. F.	3,300 00
		Lockhead, R.	3,120 00	White, H. B.	3,000 00
		MacLeod, W. D. ..	3,780 00	Wilson, G. A.	3,000 00
		Mahen, J. A.	3,120 00		
		Matheson, A.	3,300 00	Sydney:	
		Matheson, W. A. ..	4,440 00	Bennett, H. T.	3,900 00
		McCalder, A. L. ..	3,000 00	McKenna, R. G. ..	3,120 00
		McCulloch, L. M. ..	3,000 00	Rhude, S. B.	4,200 00
		McDonald, J. M. .	3,780 00	Wilson, J. M.	3,540 00

	Salary rate		Salary rate		Salary rate
<i>Prince Edward Island</i>					
<i>Charlottetown:</i>					
Campbell, J. P. ...	3,300 00	Belhumeur, D.	3,300 00	Dery, S.	4,620 00
Cosh, A. B.	3,600 00	Bergevin, C. A. ...	3,780 00	Desaulniers, H. L.	3,120 00
Dixon, J. W.	3,600 00	Bernier, C.	4,020 00	Desautels, R.	3,660 00
Leard, J. R.	3,300 00	Berthiaume, J. A. .	3,000 00	Deschenes, A. D.	3,000 00
MacLean, R. W. ...	3,300 00	Bertrand, P.	3,300 00	Desnoyers, J. A. .	3,420 00
Ritchie, G. E.	5,400 00	Blaxall, W. J. ...	3,000 00	DesRosiers, J. G.	3,420 00
Shannon, F. L.	3,120 00	Boivin, A.	3,540 00	Doherty, M. G. ...	3,780 00
		Bonin, M. P.	3,780 00	Donovan, N. P. ...	3,300 00
		Booth, C. L.	5,400 00	Drake, J. M.	3,300 00
		Bourassa, R.	3,780 00	Dumas, R.	3,300 00
<i>New Brunswick</i>		Bourdon, R.	3,420 00	Dunbar, J. M.	
<i>Saint John:</i>		Boutin, A. E.	3,300 00	(Jan. 1)	3,120 00
Belyea, J. E.	5,400 00	Boyer, S. P.	3,120 00	Dunsheath, J. W. .	4,440 00
Brown, D. R.	3,540 00	Bray, A.	3,300 00	Eaton, H. A.	3,300 00
Burns, S. E.	3,120 00	Brining, N. R. ...	3,420 00	Edward, D. G.	3,300 00
Estabrook, F. J. .	6,000 00	Brisebois, G.	3,000 00	Elliot, S. A.	3,300 00
Fudge, R. P.	3,120 00	Brodeur, G. W. ...	3,120 00	Ellwood, H. G. C.	
Galbraith, B. H. .	3,300 00	Brown, R. D.	3,000 00	(Dec. 1)	3,600 00
Greig, J. P.	3,000 00	Buchanan, M. T. .	3,540 00	England, D. L. ...	4,800 00
Hargreaves, S. S. .	3,780 00	Bush, L. J.		Fenton, J. A.	3,120 00
Hastings, A. L. ...	3,780 00	(Sept. 2)	3,720 00	Filiatrault, J. W.	3,120 00
Hubbard, D. G. S.	3,300 00	Bussiere, R. J. ...	3,540 00	Filion, M.	3,000 00
Irvine, E. C.	3,300 00	Cadioux, J.	3,420 00	Fillion, L.	
Jones, K. A.	3,000 00	Cadioux, J. S. ...	3,300 00	(Jan. 6)	3,240 00
Kerr, D. E.	3,300 00	Caldwell, G. A. ...	3,120 00	Fillion, M.	3,420 00
MacDonald, T. J. .	3,780 00	Campeau, C. H. ...	3,420 00	Fitchett, G. W. ...	3,300 00
McCann, P. H. ...	4,260 00	Carbray, F. G. ...	3,300 00	Flood, F. M.	3,300 00
McFarlane, J. R. .	3,300 00	Cardin, J. O.	4,020 00	Foisey-Foley, L. .	3,540 00
McIntyre, W. J. ...	3,000 00	Carlisle, L.	3,360 00	Forest, J. A.	3,000 00
McMackin, W. E.	3,300 00	Caron, L. A.	4,020 00	Forest, J. J.	3,120 00
Montgomery, C. D.	3,120 00	Carphin, G. W. C.	3,300 00	Forest, M. R. ...	4,200 00
Pugh, R. C.	3,120 00	Casselman, A. F. .	3,300 00	Fournier, L. P. ...	5,700 00
Simms, S. M.	4,200 00	Castera, L.		Fraser, J. W.	3,300 00
Simon, W. J.	3,120 00	(May 1)	3,120 00	Gaboury, J. F.	3,540 00
Trainor, W. P. ...	3,000 00	Cazavan, M.		Gallagher, A. J. .	3,420 00
Wetmore, C. R. ...	4,200 00	(Mar. 1)	3,300 00	Gallagher, E. J. .	3,540 00
Wright, P. C.	3,000 00	Chabot, G.	3,120 00	Gauthier, L. J. ...	3,540 00
		Chandler, H. L. ...	3,000 00	Gauthier, M.	4,800 00
<i>Quebec</i>		Charlebois, J. M.	3,780 00	Gavin, T. C.	3,240 00
<i>Montreal:</i>		Chartrand, L.	3,000 00	Gay, N. A.	
Adam, B. O. J. ...	3,780 00	Chauvette, P. A. .	3,360 00	(Dec. 1)	3,960 00
Albert, B. L.	3,300 00	Chevrier, P. F. ...	3,120 00	Gee, H. W.	3,780 00
Allan, D. S.		Choquette, F.		Germain, J. D.	3,120 00
(Sept. 12)	3,240 00	(Sept. 16)	3,000 00	Gervais, R.	3,300 00
Allicorn, F. H.	3,660 00	Church, E. J.	3,420 00	Gilmour, A. W. ...	7,200 00
Allen, L. C.	5,600 00	Clooney, J. S. ...	3,000 00	Gould, T. B. C. ...	3,000 00
Altimas, F. J.		Coates, T.	3,120 00	Graham, A. R. ...	3,900 00
(Jan. 19)	3,840 00	Cole, F. C.	3,300 00	Graham, G. D. ...	3,300 00
Anderson, R.	4,200 00	Cooney, M. P.	3,780 00	Grant, T. G.	3,000 00
Archambault, Leon	3,540 00	Cote, C. J.	3,240 00	Gratton, A.	3,120 00
Archambault,		Cote, P.	3,780 00	Gregoire, J. O. ...	4,020 00
Lucien	3,300 00	Courtois, B.	3,300 00	Gregory, N. V. ...	5,040 00
Armitage, E. T. .	3,300 00	Cousineau, A.	3,000 00	Griffin, R. J.	3,000 00
Asselin, R.	3,660 00	Cousineau, L. O. .	3,000 00	Griffiths, J. O. ...	3,780 00
Atkinson, R. D. .	3,300 00	Cronin, L. T.	3,420 00	Guthrie, J. W. ...	3,300 00
Aubin, J. A.	3,000 00	Currie, T. S.	3,780 00	Haan, P. J.	3,120 00
Audet, D. W.		Dahme, J. H. ...	3,900 00	Handyside, K. A. .	3,540 00
(Apr. 17)	3,180 00	Daman, R. W. ...	3,300 00	Hardy, M.	
Bain, J. N.	3,120 00	Dandurand, H. ...	3,000 00	(Jan. 5)	3,360 00
Bampton, E. C. S.	3,540 00	Darrell, P. C. ...	3,120 00	Harrop, R.	3,120 00
Baxter, W. E.	3,420 00	David, C. E.	3,300 00	Hayes, K. P.	3,420 00
Beaunoyer, C. E. .	3,300 00	Davidson, R. M. ...	4,200 00	Hebert, G. P. ...	3,420 00
Beauregard, G. R.	3,000 00	Dawson, J. C.	3,300 00	Henderson, J. E. .	3,300 00
Beauregard, J. H.	3,900 00	Decary, R. G.	3,000 00	Heroux, P. R. ...	3,000 00
Bedwell, R. B. ...	3,780 00	Denechaud, P. R.	3,000 00	Heseltun, H. T. ...	3,660 00

	Salary rate		Salary rate		Salary rate
Montreal— <i>Concluded</i>		McEntee, W. J. ...	5,400 00	Ross, P. E.	3,420 00
Hickey, H. F. ...	3,300 00	McGee, W.	3,300 00	Rouleau, J. P.	
Holland, D. H. ...	3,780 00	McGinnis, R.	3,300 00	(Oct. 17)	3,120 00
Hopton, C. A. ...	3,300 00	McIntosh, A. J. A.	3,300 00	Rousseau, C.	3,300 00
Howell, J. G.	4,020 00	McLaughlin, D. J. .	3,540 00	Rowland, A. H. ...	9,600 00
Huberdeau, G. ...	3,000 00	McMorrow, J. J. .	6,000 00	Roy, J. E.	3,300 00
Jackson, F. H. ...	3,780 00	McNaughton,		Roy, J. O.	3,900 00
Jackson, G. H. ...	3,000 00	M. E.	3,540 00	Rozone, P.	3,000 00
Jackson, G. M. ...	3,780 00	Melvin, J. W.	3,300 00	St. Louis, J. H. ...	3,780 00
Jordan, J.	4,200 00	Merleau, L. T.	3,120 00	St. Onge, H.	3,300 00
Joubert, R.	5,400 00	Milne, J. B.	3,300 00	Salvesen, I. E. ...	3,780 00
Joyal, Y.	3,120 00	Mireault, R. J. ...	3,000 00	Sanders, J. G.	3,420 00
Juteau, M.		Mondor, L.	3,120 00	Seale, A. C.	3,540 00
(Oct. 1)	3,000 00	Montgrain, A. ...	3,000 00	Secord, J.	3,960 00
Kavanagh, H. G. .	3,120 00	Mooney, M. F.	3,300 00	Senecal, R.	
Kavanagh, T. W. .	3,420 00	Morin, H.	3,540 00	(Apr. 7)	3,300 00
Kearns, J. F.	3,000 00	Morrison, G. W. .	3,300 00	Sidorchuk, M.	3,540 00
Kelley, H. W. ...	3,000 00	Morrison, J. W.		Smith, E. W.	3,000 00
Kelly, C. E.	3,120 00	(Sept. 19)	4,140 00	Smith, G. T.	3,540 00
Kidd, F.	3,780 00	Mulhall, P. S. ...	3,300 00	Smith, R. F.	3,780 00
Knott, T. E.	3,000 00	Mullins, C. E. ...	4,020 00	Smythe, K. G. ...	3,300 00
Labbee, J. A.	3,900 00	Murphy, W. T. ...	3,840 00	Snushall, H. B. ...	3,660 00
Labelle, J. Z.	5,040 00	Murray, S. J.	3,000 00	Stephenson, J. R. .	3,300 00
Laberge, M. R. ...	3,300 00	Newill, P.	3,300 00	Stevens, S. A.	3,120 00
Lachapelle, C. ...	3,420 00	Newton, T. C.	4,800 00	Stewart, D. J. ...	3,000 00
Lacombe, R. J. ...	3,300 00	Norton, M.	3,300 00	Stewart, O. H. ...	5,400 00
Lalumiere, E.	3,780 00	Nutt, P. K.	5,400 00	Struthers, W. F. .	3,900 00
Lamarre, C.	3,120 00	O'Brien, C. D. ...	4,440 00	Stump, J. C.	3,120 00
Lambert, J. H. G. .	3,540 00	O'Keefe, J. F. ...	3,000 00	Sweeney, W.	3,420 00
Langevin, J.	3,120 00	Packard, H. L. ...	3,420 00	Sybonak, A.	4,200 00
Langevin, L. P. ...	3,000 00	Pallot, E. J.	3,000 00	Tate, R. G.	
Laroze, G.	3,420 00	Paquin, J. W.	5,400 00	(Jan. 20)	3,000 00
LaRue, J. P.	3,540 00	Paquin, M.	3,000 00	Taylor, E. A.	3,120 00
Lasalle, J. F.	3,000 00	Pare, F. A.	3,300 00	Taylor, L.	5,400 00
Lavallee, L.	3,540 00	Pare, J.	3,420 00	Taylor, L. R.	4,800 00
Lavoie, H.	3,780 00	Parker, A. R.	3,300 00	Temple-Hill, C. ...	4,800 00
Lavoie, J. P.	3,300 00	Parker, T. M.	3,780 00	Theriault, J. A. ...	3,120 00
Leach, J. E.	3,000 00	Parkinson, H. ...	3,540 00	Theriault, R. E. ...	3,540 00
Leboudais, L. E. .	3,000 00	Perron, J. V.	3,540 00	Therien, M. M. ...	3,300 00
LeCuyer, H.	3,120 00	Piche, P. E.	3,300 00	Thibodeau, E.	3,120 00
Ledoux, J. C.	3,300 00	Pitblado, C. B. ...	3,780 00	Thomas, G.	3,540 00
Leger, J. F.	3,300 00	Pitt, F. P.	3,780 00	Thornborrow, T. R.	3,000 00
Lemay, R.	3,780 00	Plante, V.	3,300 00	Toupin, R.	3,300 00
Lemoine, H. M. ...	3,120 00	Poirier, L. T.	4,020 00	Tremblay, R.	3,000 00
Leonard, J. A. ...	3,540 00	Poitras, J. T.	3,420 00	Trihey, K. M.	3,000 00
Leprohon, G. E.		Poliquin, J. A. ...	3,900 00	Tully, G. V.	3,000 00
(Dec. 2)	4,140 00	Pollock, D.	3,300 00	Turcot, W.	
Leroux, J. M.	3,300 00	Pope, J. A.	6,000 00	(Sept. 17)	4,320 00
Lesseclleur, L. ...	3,300 00	Pounds, E. A. ...	3,900 00	Turgeon, G.	3,300 00
Lessard, J. R.	3,300 00	Powers, M. F. ...	3,300 00	Vaillancourt, O. J.	3,000 00
Lewis, F.	3,420 00	Prevost, L.	3,300 00	Viens, O.	3,780 00
Lortie, G. A.	3,420 00	Pridmore, W. H. .	3,300 00	Villeneuve, A. J. .	3,540 00
Lumsden, R. C. ...	3,300 00	Proulx, N.	4,200 00	Vogan, W. R.	3,780 00
MacDonald, V. ...	3,540 00	Punde, W.	3,300 00	Wallace, C. G. ...	3,780 00
MacFarlane, J. R. .	3,420 00	Purcell, T. W. ...	3,120 00	Ward, K. J.	3,300 00
Macfie, J. D.	3,780 00	Quinn, G. A.	3,300 00	Watt, W. R.	3,300 00
Madge, F. K.	3,420 00	Racine, J. H.	3,540 00	White, P. J.	3,120 00
Mansfield, G. H. .	3,300 00	Raymond, J. R. ...	3,660 00	Wilcox, F.	3,420 00
Marchant, P. R. ...	3,780 00	Read, E. E.	3,900 00	Williams-Guy, G. R.	3,000 00
Martin, J. B. V. ...	3,540 00	Reavely, S. D. ...	4,140 00	Wright, R. I.	3,780 00
Matte, C. A.	3,000 00	Rheault, H.	3,300 00		
Maxwell, T. A. ...	3,540 00	Richer, G.	3,300 00	Quebec:	
McCaffrey, V.	3,420 00	Riopel, C. A.	4,440 00	Beach, H. V.	3,540 00
McCallum, T. E. .	4,800 00	Rivard, L. T. ...	3,300 00	Boivin, J. A.	3,300 00
McDonald, J. H. .	3,000 00	Robert, R.	3,540 00	Boldue, C. H.	4,440 00
				Boldue, J. D.	3,780 00

	Salary rate		Salary rate		Salary rate
<i>Quebec—Concluded</i>					
Carrier, C. W. K. . . .	4,200 00	Menuez, G.	3,540 00	Taylor, N. E.	3,300 00
Clavet, R.	4,200 00	Patrick, E. R. . . .	3,780 00	Weaver, A.	3,300 00
Colley, G.	3,120 00	Hamilton:		Webb, D. L.	3,300 00
Coulonval, F.	6,000 00	Anderson, C. A. . .	3,120 00	Williams, F. J. . . .	3,120 00
Faure, C. C.	3,780 00	Arthur, H.	3,300 00	Wilcox, G. H.	3,240 00
Gingras, J. R.	3,780 00	Asmussen, C. J. . .	4,200 00	Wilson, E. L.	3,300 00
Gourdeau, G. R. . . .	3,300 00	Baldwin, H. W. . .	3,780 00	Woolcott, A. O. . . .	3,000 00
Grenier, F. J.	3,120 00	Best, R. A.	3,300 00	Wren, J.	3,900 00
Guimont, J. L.	3,780 00	Billings, W.	3,300 00	Kingston:	
Hall, J.	4,440 00	Breakell, H. G. . . .	3,300 00	Carson, G. E.	5,400 00
Lachance, J. E. E. . .	3,780 00	Brown, A.	3,120 00	Cheeseman, H. G. . .	3,120 00
Lafrance, J. M.	3,120 00	Callaway, W. J. . . .	7,800 00	Haffner, F. A.	3,240 00
Langelier, J. C.	3,000 00	Clancy, B. M.	3,540 00	Lawrence, R. J. . . .	3,300 00
Langeuf, G.	3,540 00	Clancy, J. C.	3,540 00	McNally, J. E.	3,000 00
Lemieux, J. H.	3,300 00	Cockburn, T. A. . . .	3,540 00	McNeely, W. A. . . .	3,300 00
Lemieux, P.	3,540 00	Collins, R. A.	3,000 00	Nicholson, W. J. . . .	3,120 00
Lessard, J. J.	3,000 00	Comerford, R. J. . .	3,840 00	Porter, H. L.	3,420 00
Marchand, J. G.	3,120 00	Crowford, C. F. . . .	3,300 00	Robinson, G. M. . . .	3,300 00
Masson, J. M.	4,300 00	Creen, J. N.	3,780 00	Wallis, E. A.	3,300 00
Mignault, E. J.	3,300 00	Darbyson, G. C. . . .	3,300 00	London:	
Moreau, J. E.	3,000 00	Davis, W. O.	5,400 00	Adams, A. E.	3,780 00
Pouliot, J. L.	4,200 00	Edwards, A. N. . . .	3,300 00	Arnold, K. A.	3,000 00
Simard, F. J.	3,120 00	Emerton, J. H. . . .	3,660 00	Basham, F. W.	3,000 00
Thivierge, J. A.	3,000 00	Euler, R. D.		Bevan, A. R.	4,020 00
Turot, L.	3,120 00	(Feb. 11)	3,360 00	Blandford, G. D. A. .	
Vallee, L. J.	3,500 00	Eyre, A.	3,000 00	(Feb. 2)	3,120 00
Van Borren, L. H. . . .	3,540 00	Fraser, C. G.	3,780 00	Booth, R. S.	4,440 00
Varin, J. L.	3,780 00	French, G. F.	3,300 00	Brooker, L. T.	3,000 00
Villeneuve, J. G. . . .	3,000 00	Greenwell, A. H. . .	3,540 00	Burrows, H. E.	3,000 00
Voyer, J. G.	3,000 00	Hamilton, D. I. . . .	3,300 00	Carom, M.	3,120 00
White, E.	3,780 00	Hartog, V. (Feb. 4)	3,000 00	Charlton, J. H.	3,120 00
Sherbrooke:		Hewitson, H. O. . . .	3,000 00	Crich, H. E.	3,000 00
Bernier, S. E.	6,000 00	Hoyle, R.	4,200 00	Dickinson, J. M. . . .	3,420 00
Patenaude, F. L. . . .	3,300 00	Hunt, W. H.		Donnelly, T. E.	4,020 00
<i>Ontario</i>		(Oct. 2)	3,300 00	Donohue, M. F. . . .	3,540 00
<i>Belleville:</i>		Ironside, J.	3,120 00	Douglas, A. J.	4,020 00
Brennan, R. J.	3,000 00	Leckie, J. H.		Easton, R. L.	3,660 00
Ellhiott, E. W.	3,780 00	(Oct. 20)	3,240 00	Ellis, A. O.	6,000 00
Graves, J. W.	3,240 00	Madden, M. R. . . .	3,540 00	Ferguson, A. H. . . .	3,120 00
Ketcheson, A. H. . . .	4,020 00	Martin, N. K.	3,600 00	Flood, N. M.	3,000 00
MacDonald, C. H. . . .	3,540 00	McLay, F. A.	3,000 00	Fordham, R. S.	4,620 00
Maybee, D. E.	4,200 00	McMichael, J. C. . .	3,480 00	Goodbourn, W. A. . .	3,540 00
Nolan, V. A.	3,780 00	Mellor, H. F.	3,780 00	Goodger, N. M.	3,300 00
Patrick, L. C.	3,240 00	Mercier, D. A. N. . .	3,300 00	Grandin, F.	3,120 00
Reid, K. L.	5,400 00	Meyer, T. H.	3,300 00	Greenlees, F. H. . . .	3,300 00
Roper, C. A.	3,000 00	Moore, T. G.	3,780 00	Gregory, E. T.	4,200 00
Rorabeck, M. D.	3,000 00	Morris, H. A.	3,780 00	Grose, J. C.	3,420 00
Scott, J. B.	3,240 00	Morrissey, J. R. . . .	4,200 00	Hanson, C. G.	3,000 00
Shier, E. M.	3,120 00	Newlands, T. J. . . .	5,400 00	Hodgins, M. H.	3,420 00
Stephenson, I.	3,300 00	Nicholson, Walter . .	4,020 00	Hoocy, J. W.	3,300 00
Stiver, R.	3,540 00	Nicholson, William .	3,780 00	Hunter, W. E.	3,420 00
Watson, J.	3,960 00	O'Neil, T.	3,420 00	Karley, H. H.	3,540 00
Weston, C. S.	3,420 00	Orford, W. M.	3,120 00	Leyden, C.	4,200 00
<i>Fort William:</i>		Parker, A. J.	3,000 00	Maitland, E. A.	3,300 00
Blennerhassett,		Poole, H. C.	3,540 00	McArthur, C.	3,120 00
W. A.	4,200 00	Precious, E. M. . . .	3,000 00	McKenzie, J. D. . . .	3,000 00
Drombolis, R. J. . . .	3,000 00	Reeves, J. S.	6,300 00	McKercher, J. A. . . .	3,000 00
Faulkner, H. L.	3,780 00	Rellinger, L. F. . . .	3,300 00	Morgan, H. G.	3,780 00
Hunter, J. C.		Richardson, H. A. . .	3,300 00	Nelson, L. R.	3,720 00
(Nov. 15)	3,840 00	Richmond, G. H. . .	3,780 00	O'Donnell, W. T. . . .	4,020 00
Hunter, R. J.	3,300 00	Ryan, F. J.	3,300 00	Oliver, C. F.	3,780 00
McMahon, L. H. . . .	3,000 00	Schierholtz, E. G. . .	4,800 00	Orr, H. I.	6,600 00
		Scott, G. B.	3,300 00	Perry, C. E.	3,000 00
		Smith, K. H.	3,780 00	Rowden, R. S. M. . . .	4,020 00
		Sullivan, L. B.	3,780 00	Rudd, D. S.	3,420 00

	Salary rate		Salary rate		Salary rate
<i>London—Concluded</i>					
Savage, R.	3,120 00	Peters, N.	3,900 00	Crammond, J. B. ...	3,300 00
Sedgwick, A. V.	4,020 00	Phair, T. H.	3,120 00	Crawley, N. L. ...	3,540 00
Snyder, M. S.	4,020 00	Pihl, E.	3,420 00	Dean, R. H.	3,300 00
Spearman, A. E. ...	3,120 00	Primeau, C. W.	3,420 00	Devey, C. H. R. ...	3,240 00
Toll, M. J.	3,300 00	Rawlings, J.	3,000 00	Devine, L. N.	3,120 00
Vair, H. H.	4,200 00	Reinhardt, G. H. ...	3,120 00	Diegel, C. E.	3,540 00
Vallance, A.	3,300 00	Rice, G. P.	4,200 00	Dimma, W. R.	3,120 00
Weir, G. C.	3,240 00	Robillard, J. T. L. ...	3,120 00	Dinsmore, K. M. ...	4,200 00
Weldon, F. J.	3,780 00	Ross, J. A. L.	3,780 00	Doberer, D.	3,000 00
Wigle, J. T. N.	4,800 00	Sharpe, H.	3,120 00	Down, A.	3,840 00
Williams, A. L.	3,780 00	Steele, J. K.	3,120 00	Duff, J.	3,780 00
Woolley, A. C.	3,780 00	Stephenson, J. J. ...	4,800 00	Duncan-Clark, R. B.	3,120 00
<i>Ottawa:</i>					
Allison, A. A.	3,000 00	Taylor, A. W. S. ...	3,120 00	Duncanson, C. R. ...	3,540 00
Ardouin, F. G.	4,800 00	Tobin, J. R.	3,300 00	Dunkley, H. W. ...	4,020 00
Ashe, E. L.	3,000 00	Turgeon, E.	4,200 00	Elliott, S. A.	3,300 00
Bain, S. E.	3,900 00	Van Dusen, F. L. ...	3,900 00	Ellis, G. C.	3,000 00
Barker, J. H.	6,300 00	Villeneuve, W. M. ...	3,300 00	Emerson, G. F. ...	3,420 00
Beaven, H. F.	4,200 00	Watson, G. J.	3,120 00	Falconer, D. R. ...	3,780 00
Bogart, A. N.	3,600 00	Whittaker, J. K. ...	3,000 00	Farrell, G. S.	3,300 00
Bond, S. R.	3,540 00	Wilkins, D. R.	3,300 00	Fickes, R. H.	4,800 00
Boyd, H. E.	5,400 00	Wilson, A. A.	3,120 00	Finlayson, J. R. ...	3,300 00
Bullock, K. W.	3,300 00	<i>Toronto:</i>		Fitzgerald, J. P. ...	3,540 00
Burkholder, L. C. ...	3,600 00	Abbs, F. G.	3,000 00	Flynn, W. B.	3,300 00
Cluffe, G. J.	3,000 00	Adam, W. H.	4,020 00	Foley, C. L.	3,360 00
Corcoran, L. F.	3,120 00	Addison, W. F.	3,420 00	Folliott, W. G.	3,000 00
Cullinan, C. B.	4,440 00	Ahara, R. L.	4,800 00	Foran, C. J.	4,200 00
Delacourt, A. F.	3,420 00	Alexander, R. C. ...	3,780 00	Poweracker, H. A. ...	3,240 00
Deslauriers, L.	3,000 00	Alexander, W. K. ...	3,300 00	Fowler, H. B.	3,300 00
Dick, P. G.	3,300 00	Allen, H. C.	3,300 00	Frampton, T. R. ...	3,000 00
Dobson, M. A.	3,120 00	Allen, R. O.	3,540 00	Fraser, W. B. J. ...	3,300 00
Ellis, D. L.	3,120 00	Allward, H.	3,300 00	Frith, M. L.	3,000 00
Favrot, E. P.	3,300 00	Anderson, J. A.	3,300 00	Gale, S. E.	3,120 00
Fellowes, K.	7,800 00	Andrews, C. L.	3,300 00	Gallagher, J.	3,120 00
Findlay, W. F.	6,300 00	Arthur, F. J.	3,780 00	Garland, H. E.	3,000 00
Forbes, W. N.	3,120 00	Ashbourne, E. L. ...	6,600 00	Gedge, T. G.	3,300 00
Gamble, J. C. M. ...		Bagnall, J. M.	3,420 00	Gellatly, M. R. ...	3,540 00
(Apr. 1)	3,360 00	Baily, H. A.	3,000 00	Goulding, J.	3,420 00
Garland, S.	4,200 00	Baldwin, W. S. ...	3,120 00	Graham, C. N.	3,300 00
Gossage, C. W.	3,780 00	Banning, C. R.	4,020 00	Graham, F. J.	5,700 00
Hagan, B. G.	3,000 00	Barclay, G. F.	4,200 00	Grandin, T.	4,140 00
Henderson, G. C. ...	3,240 00	Barrett, E. A.	3,780 00	Gray, R. W.	3,420 00
Holme, C.	3,420 00	Bartlett, H. F.	3,900 00	Grundy, H. R. ...	
Hopper, A. L.	3,300 00	Bates, J. H.	3,000 00	(Feb. 18)	3,240 00
Humphreys, F. A. ...	4,200 00	Beattie, C. M.	3,780 00	Guest, W. G. D. ...	4,200 00
Ingersoll, H. K.	3,300 00	Beer, F. G.	5,700 00	Halliwell, A.	3,000 00
Jean, J. A. M.	3,300 00	Bell, W. C.	3,120 00	Harding, F. V.	3,540 00
Jones, J. O. (Feb. 1)	4,200 00	Bond, F.	3,120 00	Harrington, B. ...	3,120 00
Keilty, J. C.	3,600 00	Bonner, W. G.	3,300 00	Hawkins, G. S. ...	3,120 00
Keyes, P. F.	3,000 00	Boughner, C. T. ...	3,540 00	Hawkins, V. R. ...	3,300 00
Lachance, L. H. ...	3,000 00	Brett, S.	3,540 00	Hawley, J. S.	3,540 00
Laverdure, J. M. ...	4,800 00	Broley, N. F.	3,540 00	Heard, H. B.	3,120 00
Leach, W. R.	4,200 00	Brothers, W. G. ...	3,000 00	Hendricks, A. H. ...	3,120 00
Lemieux, C. E.	3,780 00	Buck, A. A.	3,120 00	Henry, C. E.	3,300 00
MacKenzie, A. T. ...	3,420 00	Bull, H. F.	6,000 00	Hetherington, A. S. ...	4,500 00
Matheson, H. M. ...	4,500 00	Cameron, D. B. ...	3,000 00	Hill, W. F.	3,780 00
McLaughlin, D. D. ...	3,120 00	Cameron, R. L. ...	3,780 00	Hislop, D. W.	3,300 00
Molloy, S. G.	4,020 00	Campbell, A. D. ...	3,780 00	Hopkins, F. P. ...	4,200 00
Munroe, A. F.	3,900 00	Catto, W. R.	3,780 00	Horne, A. C. W. ...	
O'Connor, A. E. ...	3,540 00	Chamberlain, T. S. ...	3,000 00	(Oct. 8)	3,000 00
Ouellette, R. S. ...	3,780 00	Clark, H. H.	3,420 00	Hough, W. M.	3,780 00
Pack, F. L.	3,540 00	Cole, H. N.	3,360 00	Hume, J. S.	3,420 00
Patenaude, J. C. R. ...	3,780 00	Collins, G. R.	3,120 00	Hunt, A. M.	4,800 00
Perrott, F. R.	3,900 00	Cooke, R. F.	3,120 00	Hunter, C. J.	4,020 00
		Cornfoot, K. B. ...	3,540 00	Hurst, C. E.	3,300 00
		Coulter, D. M.	4,800 00		

	Salary rate		Salary rate		Salary rate
Toronto—Concluded					
Husband, O. C.	3,000 00	Mitchell, J. L.	3,300 00	Todd, A. R.	3,420 00
Innes, J. S.	3,420 00	Morton, H.	3,540 00	Todd, A. S.	3,300 00
Inrig, W. D.	5,400 00	Murison, F. M.	3,120 00	Toman, L. K.	3,780 00
Jeffery, H. J.	4,020 00	Murphy, M. H.	3,120 00	Turner, T. W.	3,780 00
Jennings, R. G.	3,300 00	Nelson, F. H.	3,120 00	Tyndall, C. L.	5,400 00
Johnson, F. J.	3,420 00	Nelson, W. M.	3,120 00	Ure, R. W.	4,020 00
Johnson, G. A.	3,120 00	Noun, H. J.	3,120 00	Valmond, E.	3,540 00
Johnson, G. H.	3,900 00	Newall, B. B.	3,780 00	Vandebande, R. A.	3,120 00
Johnson, R. J.	3,000 00	Newfeld, J. A.		Van Tulcken, R. J.	3,300 00
Jones, D. G.	3,540 00	(Jan. 9)	3,360 00	Vint, R. R.	3,300 00
Keele, M. J.		Newman, F. J.	3,540 00	Waddell, N.	3,300 00
(Sept. 2)	3,720 00	Nuttall, H. W.	3,420 00	Wade, J. S.	3,540 00
Kemp, E. N.	3,420 00	O'Brien, H. M.	3,000 00	Wait, R. J.	3,780 00
Kent, A. E.	3,240 00	O'Reilly, J.	3,480 00	Webb, P. F.	3,300 00
King, A. W.	3,300 00	Osborne, E. G.	3,300 00	Weismiller, H. D.	3,420 00
Kirk, R.	3,300 00	Page, B. W.	4,020 00	White, G. C.	3,780 00
Laing, J. M.	3,120 00	Page, R. H. C.	3,900 00	Willis, J. V.	3,300 00
Lambert, J. F.	4,800 00	Pagendam, W.	3,120 00	Wilson, G.	3,300 00
Lancaster, J. S.	3,300 00	Paterson, H. D.	9,600 00	Wilson, W. M.	3,900 00
Langstone, T. W.	4,200 00	Patrick, G. M.	3,900 00	Winkie, G.	3,780 00
Larkin, S.	3,420 00	Peck, W. R.		Wood, C. M.	3,600 00
Lawrence, D. A.	4,200 00	(Aug. 11)	3,900 00	Woodley, R. G.	3,900 00
Leishman, G. G.	3,000 00	Pindar, W. R.	3,300 00	Wright, R. A.	3,300 00
Leslie, E. C. H.	3,780 00	Pinnington, S. G.	3,960 00	Wright, R. H.	3,120 00
Lester, E. H. H.	3,000 00	Proctor, G. M.	3,300 00	Yeats, W. W.	3,000 00
Lewis, R. N.	4,800 00	Puddy, E. A.	3,120 00		
Lewthwaite, E. E.	3,480 00	Rae, R. B.	3,540 00	Manitoba	
Livingston, C.	3,120 00	Ramsden, F. F.	3,000 00	Winnipeg:	
Lugsdin, W. R.	3,780 00	Rannie, C. A.	3,780 00	Baker, W. H.	3,300 00
Lye, H. M.	3,540 00	Reid, W. D.	3,540 00	Black, A.	3,780 00
Lynch, B.	3,780 00	Ridge, E. A.	3,000 00	Black, D. J.	3,240 00
MacDonald, G. G.	3,780 00	Roberts, J.	7,000 00	Black, W. N.	3,000 00
MacDonald, J. P.	3,420 00	Robertson, J. A.	3,420 00	Brandson, G.	3,300 00
MacDonnell, R. G.	3,540 00	Robinson, W. E.	3,780 00	Burgess, H. C.	4,800 00
MacKenzie, C. H.	3,300 00	Ronaldson, T. S.	3,300 00	Bushby, A.	3,540 00
MacKenzie, L. V.	3,780 00	Rooney, H. E.	3,000 00	Caldwell, J.	3,000 00
MacNeill, C. I.	3,300 00	Ross, H. M.	3,780 00	Chudleigh, H. E.	4,200 00
Mann, A. E.	3,780 00	Rushforth, D. W.	3,300 00	Cook, J. H.	3,780 00
Marshall, J. E.	3,300 00	Rutherford, W. J.	3,000 00	Coop, N.	3,120 00
Mason, C. J.	4,560 00	Sampson, L. H.	3,420 00	Dingle, R. A.	3,300 00
Massie, W. H.	3,780 00	Sanderson, G. W.	3,420 00	Dott, R. M. M.	4,200 00
Maynard, A. H.	3,600 00	Scott, N. R.	3,300 00	Edmondson, W.	3,300 00
McCann, J. E.	3,300 00	Scott, T. J.	3,000 00	Ellerton, S. T. J.	3,240 00
McCarthy, F. W.	3,900 00	Shenson, W. G.	4,020 00	Ellis, J. T.	
McCuaig, K. L.	3,000 00	Simmons, C. E.	3,780 00	(Aug. 11)	4,500 00
McCulloch, W. G.	3,300 00	Simons, A. G.	3,120 00	Fewings, A. E.	3,420 00
McDonald, G. C.	3,780 00	Slaney, H. V.	4,200 00	Fleming, J.	3,300 00
McDonald, J. A.	4,800 00	Slater, R.	3,540 00	Grant, W. C. N.	6,000 00
McDonald, John A.	3,000 00	Smith, E. B.	3,780 00	Hallatt, E. H.	3,300 00
McDonald, T. A.	4,020 00	Smith, E. R.	3,300 00	Hay, A.	3,540 00
McDonald, W. D.	3,000 00	Smith, G. P.	3,300 00	Iverach, J. A.	3,540 00
McDowell, C.	3,300 00	Spence, G. L.	3,780 00	Jackson, T. C.	4,200 00
McElroy, W. J.	3,120 00	Spindole, E.	3,300 00	Johnson, J. E.	3,300 00
McEwen, R. E.	3,780 00	Staples, W. A.	3,900 00	Johnston, L. H.	4,200 00
McFadyen, A.	3,120 00	Stead, A. E.	3,780 00	King, R. M.	3,300 00
McGinn, A. J.	3,600 00	Stewart, G. A.	3,660 00	Kinniburgh, W. A.	
McKenzie, N. D.	3,000 00	Stringer, J. W.	3,120 00	(June 19)	4,440 00
McLachlan, D. G.		Sues, J. H.	3,300 00	Lawrie, R. P.	3,780 00
(Feb. 2)	3,600 00	Sutcliffe, E. I.		Leslie, W.	3,240 00
McLachlin, A. H.	5,100 00	(Dec. 3)	4,000 00	Lillie, J.	3,300 00
McLean, M. S.	3,780 00	Tait, S. F.	3,300 00	Lowery, E. W.	6,900 00
McLeod, N. R.	3,780 00	Taylor, F. L.		MacDonald, W. S.	3,240 00
McMillan, A. L.	3,840 00	(Dec. 19)	3,600 00	McIntosh, W. F.	3,300 00
McNeely, F. G.	3,300 00	Taylor, J. E.	3,300 00	McKay, M. E.	4,200 00
		Thompson, W. V.	3,000 00	McKerchar, D. S.	3,300 00

	Salary rate		Salary rate		Salary rate
Winnipeg—Concluded					
McQuillan, N. I. . . .	3,120 00	Saskatoon:		Boulay, H. E. . . .	3,300 00
McVittie, D. E. . . .	3,780 00	Ayton, C. H.	5,400 00	Bright, G. A. . . .	4,140 00
Merrett, H. O. . . .	3,300 00	Barclay, J. H. . . .	3,000 00	Clouston, C. A. . .	3,780 00
Mills, G.	3,120 00	Barton, H. B. . . .	3,300 00	Cockburn, R. M. . .	4,440 00
Mooney, O. W. . . .	3,780 00	Bressee, A. E. S. . .	3,780 00	Cockcroft, H. W. .	3,000 00
Morrison, W. J. S. . .	3,000 00	Dyck, H.	3,000 00	Cowley, P.	3,120 00
Munro, G. F.	4,200 00	Farley, H. K.	3,780 00	Dowdell, E.	3,300 00
Neil, A. V.	4,800 00	Forrest, J. N.	3 000 00	Engberg, H. A. . . .	3,000 00
Nicol, M. J.	3,540 00	Guthrie, A.	3,000 00	Fairbrother, P. A. .	3,300 00
Notman, J.	3,780 00	Jenkin, J. A.	3,000 00	Ferguson, J. K. . . .	3,540 00
Parson, D. S.	3,780 00	Kelly, H. C.	3,000 00	Greason, D. E. . . .	3,000 00
Partridge, H. R. . . .	3,780 00	MacKinnon, J. C. . .	3,000 00	Jewett, T. W. A. . .	3,420 00
Pawlik, A. G.	3,780 00	MacMillan, R. W. . .	3,780 00	Kellas, M. A.	3,780 00
Peirson, C. R.	3,300 00	Mauchel, S. J.	3,780 00	Knott, J. E.	3,000 00
Purkis, L. G.	3,000 00	McFadyen, J. B. . . .		Ladler, A. E.	3,900 00
Rampton, C. A. . . .	3,540 00	(Jan. 15)	4,200 00	Lasell, A. M.	3,000 00
Reynolds, T. J.	3,780 00	Morrison, G. E. . . .	3,000 00	Marshall, S. F. . . .	3,420 00
Sanders, J. C.	3,780 00	Parkinson, R. E. . .	3,600 00	Morris, N. A.	3,960 00
Scott, C. J.	3,780 00	Turner, N. C.	3,360 00	Nicholson, R. H. . .	3,900 00
Scrimgeour, G. C. . .	3,780 00	Worden, C. W.		Northfield, G. W. .	6 000 00
Smith, M. W.	3,780 00	(Jan. 2)	3,360 00	Paterson, G. P. . . .	3,000 00
Stark, R. S.	3,300 00	Alberta		Rintoul, F. W. . . .	4,140 00
Steele, J. V.	3,420 00	Calgary:		Robertson, C. R. . .	3,640 00
Taylor, A. J.	3,780 00	Barton, W. I.	3,000 00	Sharpe, W. D. . . .	3,120 00
Thomas, P. D. D. . . .	3,300 00	Cantrell, C. T. . . .	3,000 00	Shute, R. A.	3,420 00
Thompson, D. B. . . .	3,300 00	Craig, D. C.	6,300 00	Stewart, G. W. . . .	3,780 00
Wadge, W. O.	4,800 00	Donahue, V. L. . . .	3,300 00	Taylor, H. U.	3,120 00
Walton, R. H.	4,200 00	Donald, T. B.	3,780 00	Thivierge, W. A. . .	3,300 00
Weaver, L.	4,200 00	Duffie, H. M.	3,300 00	Thompson, G. D. . .	3,120 00
White, R. R.	3,300 00	Fabris, P.	4,020 00	Thomson, R. D. . . .	3,780 00
Wimmer, A. P.	3,120 00	Findlay, J. W.	3,120 00	Westlin, E. K.	3,300 00
Wooley, H. J.	5,600 00	Foster, O. L.	3,000 00	Wharton, A. N. . . .	3,780 00
Wylie, J.	4,200 00	French, J. P.	3,300 00	British Columbia	
Saskatchewan					
Regina:					
Anderson, M. H. . . .	3,420 00	French, W. G.	3,300 00	Vancouver:	
Arnall, W. J.	3,300 00	Graber, J. J.	3,000 00	Adams, A. F.	3,540 00
Bailey, W. H.	6,000 00	Halton, J. W.	3,300 00	Adshead, R. W. . . .	3,000 00
Cullum-Bird, E. . . .		Hardy, A. L.	3,000 00	Anderson, W. I. . . .	3,000 00
(April 10)	3,000 00	Hughes, P. J.	3,240 00	Bain, R. M.	4,200 00
Deutscher, M. S. . . .	3,000 00	Johnston, A. V. . . .	4,020 00	Boulton, C. E. . . .	3,240 00
Flynn, E. G.	4,200 00	Kerr, H. A.	3,000 00	Boulton, O. J.	3,300 00
Hayward, R.	3,300 00	Larbalestier, C. H. . .	4,200 00	Brennan, C. N. . . .	4,200 00
Hing, H.	3,780 00	MacKenzie, A. D. . . .	3,420 00	Broughton, H. E. . .	3,300 00
Holton, H. S.	3,300 00	McElhone, W. E. . . .	3,780 00	Brown, C. R.	5,400 00
Horne, R. B. W. . . .	3,000 00	Morrice, A.	3,780 00	Brown, T. G.	3,540 00
Johnson, M. H. . . .	4,200 00	Nelson, S. S.	3,780 00	Burnett, H. K. . . .	3,780 00
Kerr, E. T.	3,000 00	Nobbs, W.	3,780 00	Byers, J. C.	3,780 00
Mann, L. F.	3,300 00	Ontkes, L. H.	3,000 00	Campbell, A.	3,300 00
Martin, W. W.	3,300 00	Paterson, A.	4,500 00	Carlisle, G. W. . . .	4,200 00
Millard, H. J.	3,300 00	Quinney, J. W.	3,000 00	Chidwick, C. R. . . .	
Molter, J. P.	3,000 00	Roberts, F. A.	4,020 00	(Feb. 15)	3,360 00
Muirhead, L. T. . . .		Robertson, G. L. . . .	3,000 00	Clery, W. V. P. . . .	3,780 00
(Apr. 1)	3,000 00	Sasseville, J. T. . . .	3,540 00	Colly, J. B.	3,300 00
Neatby, W. B.	3,120 00	Sharp, D. R. J.	3,000 00	Cowan, N. S.	4,200 00
Preston, K. J.	3,300 00	Shea, W. R.	3,300 00	Crowe, R. G.	3,300 00
Prociuk, G. W.	3,300 00	Shulman, L. W.	3,780 00	Davidson, A. M. . . .	3,000 00
Schroeder, F. W. . . .		Sparrow, H. C.	4,200 00	d'Easum, R. E. . . .	3,300 00
(May 22)	3,060 00	Stuart, W. R. B. . . .	3,300 00	Derham-Wilford, . .	
Thompson, T. W. . . .	3,000 00	Sutherland, H. R. . . .	3,000 00	E.	3,300 00
Tissot, L. J.	3,000 00	Thompson, P. R. . . .	3,300 00	Devlin, B. J.	3,300 00
Wahn, E. A.	3,000 00	Wilson, O. E.	3,540 00	Dockerill, P. F. . . .	3,540 00
		Wright, J.	3,240 00	Driedger, C. J. . . .	3,540 00
		Edmonton:		Drummond, D. A. . .	3,780 00
		Bell, A. C.	3,240 00	Drummond, L. S. . .	4,200 00
		Black, F. N.	3,000 00	Edwardson, H. W. . .	7,000 00

	Salary rate		Salary rate		Salary rate
<i>Vancouver—Concluded</i>					
Findlay, J.	3,780 00	Loneragan, P. A. ...	4,800 00	Sheppard, D. H. ..	8,400 00
Findlay, W.		Love, C. M.	3,300 00	Sibary, W. G.	
(Aug. 12)	3,240 00	Lucas, J. J.	3,540 00	(Sept. 9)	4,800 00
Forsyth, W. E.	3,300 00	Maas, F. N. H. ..	3,780 00	Simpson, G. K. ...	3,120 00
Fox, J. H. M.	3,300 00	Malins, W. M. ...	3,540 00	Smith, J. B.	3,600 00
Frampton, R. A. ..	3,540 00	Mavor, C. W.	3,780 00	Smith, L. W.	3,540 00
Franks, L. L.	3,000 00	McClure, D. B. ...	3,300 00	Stevens, J. S.	4,500 00
Gaetz, D. G.	3,780 00	McGregor, D. A. ..	3,780 00	Strong, D. E.	3,900 00
Gammie, A. M. ..	3,300 00	McKenna, J. J.		Symons, P.	3,540 00
Gibbs, C.	3,000 00	(June 4)	3,240 00	Sypher, J. R.	3,780 00
Golumbia, S. P. ..	5,400 00	Middleton, R. J. ..	3,000 00	Thomas, E. W.	4,500 00
Hale, A. F.	3,780 00	Mills, A.	3,300 00	Thompson, W. G. .	7,000 00
Hall, W. T.	3,420 00	Morgan, G. (Oct. 2)	4,200 00	Thornton, J. K. ...	3,300 00
Halpin, J. G.	4,500 00	Morris, A. V.	3,000 00	Turner, G. B.	3,300 00
Hampton, J. S. ...	3,780 00	Morrison, J. H. ...	4,200 00	Vallance, N. S.	
Harding, W. G. ...	3,780 00	Perry, C. A.	4,020 00	(June 15)	3,240 00
Harper, C. L.	3,420 00	Porter, E. A.	3,600 00	Watson, H. G.	4,200 00
Hayter, A. W.	3,780 00	Potter, L. C. F. ...	3,240 00	Welsman, L. E. ...	3,300 00
Herbert, H. F.	5,400 00	Pratt, H. B.	3,780 00	Wilcox, R. J.	3,780 00
Heyes, E. A.	3,300 00	Price, J. A.	3,900 00	Wood, B. F.	3,120 00
Hudson, D. B.	3,780 00	Pukesh, M. S.	3,780 00	Woodcock, T. C. .	3,300 00
Insley, J. H.	4,200 00	Ralls, S. W.	3,420 00	Wright, A.	3,300 00
Johnson, H.	3,420 00	Ramsay, G. W.			
Johnson, N.	3,540 00	(May 24)	3,720 00	<i>Yukon</i>	
Jones, K. R.	3,300 00	Reiners, V.	3,300 00	Dawson:	
Kirkhope, H. B. ...	3,780 00	Robertson, F. A. ..	4,200 00	Grant, C.	4,800 00
Lacey, J. F.	3,900 00	Roscoe, J.	4,080 00	la.	1,500 00
Laundy, C. E.	3,540 00	Sharp, P. W.	3,600 00	Livingstone, D. H.	3,780 00
Leckie, K. M.	3,300 00	Shearer, C. R.	3,300 00	la.	1,500 00

Salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
HEADQUARTERS					
ADMINISTRATION					
Carpentier, J. H. ...\$	546 62	<i>Prince Edward Island</i>			
Colton, D.	929 20	Charlottetown:			
Cross, E.	1,073 57	Johnston, O. H. ...	920 18	Ferland, R.	658 47
Hedderwick, H.	524 93	Smith, H. M.	636 33	Gordon, S. R.	854 17
Morgan, C.	543 27	<i>New Brunswick</i>			
Mulroney, J. D.	1,805 92	Saint John:			
Pickford, H. N.	1,077 62	Appt, G. I.	688 69	Lachapelle, C.	529 20
Pogue, C. R.	523 35	Dunn, G. E.	696 00	Lamarre, B.	577 10
Savage, L.	630 55	Estabrook, F. J. ...	935 05	Langevin, L. P. ...	526 33
Shaw, H. R.	549 19	Larlee, R. H.	542 72	Lapierre, G.	534 09
Taillon, P. B.	725 53	Magee, J. P.	779 92	Legault, R.	1,164 13
Todd, K. M.	896 65	McGirr, J. G.	773 69	Lemoyne, G.	563 20
Trudeau, A. M.	601 45	<i>Quebec</i>			
Valin, P. E.	1,772 41	Montreal:			
Watts, G. L.	991 18	Adam, B. O. J.	518 53	Leroux, G. A.	556 25
DISTRICT OFFICES					
<i>Nova Scotia</i>					
Halifax:					
Jack, L. F.	1,069 82	Beaulieu, J. N. A. .	565 00	Pinard, J.	571 17
Proude, L. W.	528 75	Boulet, L.	976 20	Poirier, L. T.	611 18
Sangster, S. A.	1,790 75	Caron, R.	620 11	Racine, J. H.	673 11
Watson, R. G.	762 00	Chartier, C.	550 85	Richer, G.	717 44
Whelpley, F. E. ...	1,327 11	Clermont, R.	608 21	St. Louis, J. H. ...	670 84
Sydney:					
Bennett, H. T.	590 44	Cormier, J.	913 80	Sareault, H.	637 27
Rhude, S. B.	581 97	Courtois, B.	783 62	Slattery, M. J.	809 87
		Dery, S.	542 60	Terreault, M.	635 80
		Desabrais, P. P. ...	964 97	Therrien, P. M. ...	541 82
		DesSerres, J.	728 06	Tremblay, P. P. ...	627 83
		DesRosiers, J.	701 58	Tremblay, R.	604 43
		Dubois, H.	821 36	Trudel, L. R.	540 33

	Travelling expenses		Travelling expenses		Travelling expenses
Quebec:		Jean, J. A. M.	574 62	Harrington, A. E.	783 81
Blais, V.	521 79	Labrosse, R. M.	1,511 51	Kjeldson, J. A.	581 97
Jobin, J. P.	519 48	Lachance, L. H.	675 95	MacPherson, J. A.	543 00
Labbe, A.	589 66	MacMillan, A. T.	1,044 96	McLeod, A. E.	1,105 71
Legare, J. L.	682 67	McFadden, H. M.	1,075 29	Melynachuk, M. J.	1,337 92
Marchand, J. G.	1,161 97	McMahon, F. D.	1,173 27	Ostrander, J. H.	587 31
Ratelle, J. E. Y.	981 19	Murray, A. J.	1,143 90	Prociuk, G. W.	1,337 68
Sherbrooke:		Near, W.	1,388 39	Shepherd, W. N.	1,002 97
Bernier, S. E.	1,213 12	Phair, T. H.	643 86	Syrett, J. F.	1,100 97
Ontario		Pridham, H.	574 89	Vollet, R. W.	859 60
Belleville:		Reinhardt, G. H.	669 88	Wilson, L. E.	879 86
Braden, A. J.	1,001 61	Whittaker, J. K.	1,031 17	Wolfe, W. A.	1,180 46
Hinchey, R. R.	595 69	Toronto:		Zbitnew, N. G.	548 37
Knudson, W. C.	1,050 00	Ashbourne, E. L.	520 40	Saskatoon:	
Fort William:		Barrett, E. A.	850 43	Dyck, H.	512 17
Bryan, F. J.	532 80	Bell, W. C.	500 16	Ellerton, J. C.	879 41
Drombolis, R. J.	689 90	Bull, H. F.	755 70	Ewen, J. G.	556 00
Frleigh, G. F.	584 80	Campbell, A. D.	774 28	Lesiuk, J.	815 85
Harbron, E. L.	619 35	Foran, C. J.	1,873 40	Calgary:	
Hosegood, G.	689 18	Pinnington, S. G.	686 79	Hall, R.	621 05
Tabor, A.	518 04	Manitoba		James, W. J.	1,156 15
Hamilton:		Winnipeg:		Wright, J.	669 59
Barry, L.	659 77	Avent, J. C.	1,049 23	Alberta	
Boyd, F. S. H.	851 70	Black, W. N.	624 93	Edmonton:	
Clynick, A. W.	848 20	Caldwell, J.	621 45	Ambrose, G. W.	1,778 85
Cockburn, R. B.	552 80	Coates, E. M.	917 79	Areand, R. J.	528 45
Davis, W. O.	522 85	Edmondson, W.	658 74	Dunlop, H. B.	2,029 27
Ferguson, R. S.	1,406 07	Ellis, J. T.	554 06	Fife, C. L.	2,038 36
Harvey, G. K.	511 00	Ferland, J. A.	953 88	Gardner, C. J.	1,648 37
Hiscott, J.	1,129 23	Finnbogason, G.	939 66	Jewett, T. W. A.	517 61
Martin, N. K.	642 07	Grabau, F. L.	1,239 88	King, R. C.	579 70
McIntosh, A. H.	772 80	Hardy, L. H.	523 60	Northfield, G. W.	1,301 07
Munro, H. E.	502 31	Hearn, W. J.	992 33	Paterson, G. P.	567 12
Palmer, K. A.	530 10	Johnston, A. B.	634 40	Polomark, J. W.	545 72
Pierce, G. D.	536 25	Johnston, J. A.	502 24	Taylor, H. U.	1,265 11
Thompson, W. A.	984 08	Kandia, W. M.	510 73	Thompson, G. D.	583 60
London:		Kirby, R. R.	1,020 28	British Columbia	
Behr, P.	998 50	LaFleche, D.	784 58	Vancouver:	
Belkie, G. F. E.	500 36	Lowery, E. W.	621 15	Brand, A.	1,127 26
Duncan, W. P.	639 22	MacMillan, C.	716 49	Brown, H. P.	693 53
Elliott, F. C.	840 01	McCowan, G. A.	1,002 45	Burnett, H. K.	821 33*
Lee, N. F.	713 79	Morton, A.	636 21	Byers, J. C.	577 02
Nelson, L. R.	723 07	Schick, W.	957 48	Carney, T.	521 58
O'Regan, B.	561 26	Stark, K. B.	552 08	Child, F. J.	505 39
Thompson, W. D.	633 96	Thomas, P. D. D.	1,064 46	Clague, H. W.	536 24
Waldbrook, R. E.	540 02	Thompson, S. E.	960 52	DeLannoy, W. L.	937 14
Welsh, D.	738 96	Vause, T. R.	1,027 00	Dudley, G. R.	1,593 01
Worthy, A. A.	687 47	Wheeler, A.	1,125 15	Frampton, R. A.	741 86
Ottawa:		Saskatchewan		Griggs, J. G.	573 11
Corcoran, L. F.	666 53	Regina:		Hilder, G. J.	604 93
Daoust, J. H.	726 80	Bailey, W. H.	865 33	Mann, W. T.	763 47
Delacourt, A. F.	602 48	Bender, J.	1,548 23	Mason, C. E.	1,106 65
Favrot, E. P.	780 36	Burton, W. H.	2,048 21	Powers-Potts, C. H.	527 32
Forbes, W. N.	688 28	Butler, T. F.	550 81	Reid, R. R.	594 14
Hanway, L. V.	1,253 86	Cooke, E. W.	568 85	Sheppard, D. H.	989 47
Heyendal, F. G.	694 75	Emmerson, R. A.	575 45	Thomas, E. W.	1,916 35
Hudson, J. P.	1,291 74	Gamble, L. W.	881 81	Voorheve, H. C.	511 19*
				Wilcockson, J. R.	652 75

Suppliers receiving \$10,000 or over from this Department

CUSTOMS AND EXCISE DIVISIONS

H. W. Bacon, Toronto, Ont., \$21,787.38; Bell Telephone Company of Canada, Montreal, Que., \$17,968.72; Walter Blue and Company, Ltd., Sherbrooke, Que., \$11,501.41; British American Bank Note Company, Ltd., Ottawa, Ont., \$351,748.65; Gordon Campbell Ltd., Vancouver, B.C., \$12,741.07; Clayton and Sons, Ltd., Halifax, N.S., \$13,165.43; Dominion Government, Post Office Department, \$70,344.20, Department of Public Printing and Stationery, \$244,985.24; Firth Bros., Ltd., Hamilton, Ont., \$22,862.12; Hield Bros., Ltd., Kingston, Ont., \$16,592.65; Prefabricated Homes Company, Montreal, Que., \$48,756.35.

TAXATION DIVISION

Bell Telephone Company of Canada, \$34,230.65; Canadian Corps of Commissioners, \$32,540.25; Canadian National Railways, \$16,181.18; Canadian Pacific Railway Co., \$26,798.84; Dominion Government, Department of Public Printing and Stationery, \$912,178.56; McDonnell, Eastman & Co., Ltd., Toronto, \$17,233.29; Night Directories, Montreal, \$19,757.20; Parkdale Manufacturing Co., Ottawa, \$10,139.83; Ronalds Advertising Agency, Ltd., Montreal, \$28,667.51; R. C. Smith & Sons, Limited, Toronto, \$19,243.29.

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CANADIAN BROADCASTING CORPORATION

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—	
Ordinary	1,316,741 87
Revenues—	
Ordinary	1,559 54
Net Charge	<u>\$1,315,182 33</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[3] Loans and Advances—			
(c) To Sundry Government Agencies	\$2,000,000 00		<u>\$2,000,000 00</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of the Open Account will be found on page P-36 of this section.

GENERAL NOTE.—As the Department of Transport is responsible for the collection of licence fees, an account relating to funds derived from that source by the Corporation will be found in the Open Accounts of that Department under Deposit and Trust Accounts. Details of revenues and expenditures are in respect only of the Short Wave Station.

The Balance Sheet and Operating Statement of the Corporation are shown on page P-38.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
Miscellaneous	\$ 1,559 54	\$ 2,266 24

Details

Ordinary Revenue—	
Miscellaneous: Rental of International Short Wave Station dwellings, \$1,228.07; sale of recordings, \$331.47	<u>\$ 1,559 54</u>

Certified correct.

A. D. DUNTON,
Chairman, Canadian Broadcasting Corporation.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
		Canadian Broadcasting Corporation Short Wave Station—			
P-35	259	Maintenance and Operation	1,568,259 80	1,268,481 98	871,662 32
P-35	260	Capital Costs	114,700 00	48,259 89	40,599 70
	809				
		Total Ordinary	<u>\$ 1,682,959 80</u>	<u>\$ 1,316,741 87</u>	<u>\$ 912,262 02</u>

Vote 259 (and Vote 808, Further Supplementary Estimates) Canadian Broadcasting Corporation Short Wave Station—Maintenance and Operation

	Estimates	Alloiments	Expenditures
Performers' Fees	497,448 85	497,448 85	410,834 83
Salaries	528,781 49	479,781 49	382,859 49
News Service	31,944 52	41,944 52	39,754 34
Postage and Excise	6,300 00	22,300 00	20,336 87
Printing and Stationery	30,600 00	30,600 00	25,641 21
Rental of Accommodation	15,000 00	20,000 00	19,135 93
Telegrams, Telephones and Teletype	35,800 00	35,800 00	33,870 47
Travelling and Removal Expenses	25,800 00	38,800 00	36,725 98
Transmission Lines	20,818 45	25,818 45	20,369 17
General Operating Overhead	116,357 66	116,357 66	79,306 84
Power	40,081 14	40,081 14	26,010 96
Tubes and Maintenance	33,792 01	33,792 01	20,399 72
Crescent Street Sackville Line	48,678 68	48,678 68	41,461 80
Improvements to Leased Properties	25,751 58	25,751 58	14,944 07
Supervision Charges	111,105 42	111,105 42	96,830 30
	<u>\$1,568,259 80</u>	<u>\$1,568,259 80</u>	<u>\$1,268,481 98</u>

Payments were made to the Canadian Broadcasting Corporation under authority of P.C. 8168, September 18, 1942, as amended by P.C. 128/4848, November 27, 1947.

Vote 260 (and Vote 809, Further Supplementary Estimates) Canadian Broadcasting Corporation Short Wave Station—Capital Costs.....

Expenditures\$ 48,259 89

P.C. 8168, September 18, 1942, authorized the construction of a high power short wave broadcasting station at Sackville, N. B., to be used to broadcast Canadian programs abroad as well as over a wider area on this continent than was possible with existing facilities, the station to be established and operated by the Canadian Broadcasting Corporation. Payments were made to the Corporation under the above authority as amended by P.C. 128/4848, November 27, 1947.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[3] Loans and Advances				
(c) <i>To Sundry Government Agencies—</i>				
Loan to Canadian Broadcasting Corporation . . .	\$2,000 000 00			\$2,000,000 00

The above loan was made under authority of Vote 965, Further Supplementary Estimates, 1946-47, and P.C. 4958 of December 3, 1946. The amount is to be applied in payment of expenditures on the construction, extension or improvement of capital works of the broadcasting facilities of the Canadian Broadcasting Corporation. Such loan, with interest, shall be a charge on the revenues of the Corporation next after the charge imposed under the provisions of section 17 of the Canadian Broadcasting Act, c. 24, 1936. The loan bears interest at the rate of 2½ per cent per annum commencing from date of receipt, March 17, 1947, and is to be amortized over a term of 20 years effective from January 1, 1955. Repayment is to be made in 40 equal semi-annual instalments of \$65,338.62, including principal and interest, commencing on July 1, 1955.

1947-48
PUBLIC ACCOUNTS

PART II

P

DEPARTMENT OF NATIONAL REVENUE
(Canadian Broadcasting Corporation)

APPENDIX

Deferred—		
Inventories:		
Expendable Stores.....	109,722 92	
Stationery and Printing.....	72,259 82	
Publications.....	2,328 36	
	<hr/>	
	184,311 10	
Prepaid Charges.....	15,322 10	199,633 20
	<hr/>	
		\$ 6,512,828 47
		<hr/>

HARRY BRAMAH,
Treasurer.

OTTAWA, Ontario,
July 8th, 1948.

AUGUSTIN FRIGON,
General Manager.

I have examined the accounts of Canadian Broadcasting Corporation for the year ended March 31, 1948, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

CANADIAN BROADCASTING CORPORATION—Continued

Operating Surplus Account

1st April 1947 to 31st March 1948

Balance 1st April 1947.....	988,278 80
<i>Add</i>	
Profit on Yonge Street Property—Toronto (sold).....	21,342 45
Cariboo District Line Extension—(Depreciation) see P.C. 153/4111 dated October 11, 1947.....	10,000 00
Hornby Transformer Structure and Power Line—The cost of this equipment was charged direct to Operations over a period of years—Estimated recovery through sale now being negotiated.....	6,916 90
	<u>38,259 35</u>
	1,026,538 15
<i>Deduct</i>	
Devaluation of Securities on hand at March 31, 1948, to market value.....	31,467 81
	<u>995,070 34</u>
<i>Add</i>	
Operating Surplus 1947-48.....	216,060 87
Balance 31st March 1948.....	<u>\$1,211,131 21</u>

HARRY BRAMAH,

Treasurer.

Ottawa, Ontario, July 8th, 1948.

Income and Expenditures

1st April 1947 to 31st March 1948

INCOME

Licence Fees	4,798,291 11
Commercial Broadcasting	1,842,558 29
Miscellaneous	95,914 33
	<u>6,736,763 73</u>

EXPENDITURES

Programs	3,339,624 01
Engineering	1,244,267 60
Station Networks (Wire Lines).....	964,701 57
Administration	398,545 06
Press and Information.....	185,543 26
Commercial Department	160,712 21
Interest on Loan.....	55,000 00
	<u>6,348,393 71</u>
Operating Surplus Before Providing Allowance for Depreciation and Obsolescence..	388,370 02
<i>Less</i> Allowance for Depreciation and Obsolescence	
2½% on Buildings.....	34,119 35
5 % on Equipment.....	138,189 80
	<u>172,309 15</u>
Net Operating Surplus.....	<u>\$ 216,060 87</u>

NOTE: For expenditures re International Service see separate statement.

HARRY BRAMAH,

Treasurer.

Ottawa, Ontario, July 8th, 1948.

CANADIAN BROADCASTING CORPORATION—*Concluded*

International Service Expenditures

(RECOVERABLE FROM DOMINION GOVERNMENT)

1st April 1947 to 31st March 1948

Operating Expenditures

Performers' Fees	409,647 69	
Salaries	387,798 58	
News Service	38,875 27	
Postage and Excise.....	20,163 29	
Printing and Stationery.....	43,473 83	
Rental of Accommodation.....	20,550 47	
Telegrams, Telephones, and Teletype.....	34,124 75	
Travelling and Removal Expenses.....	35,110 39	
Transmission Lines	21,367 43	
General Operating Overhead.....	84,872 48	
Power	26,490 40	
Tubes and Maintenance.....	26,467 60	
Crescent Street—Sackville Line.....	41,722 38	
Improvements to Leased Properties.....	17,024 23	
Supervision Charges	60,384 44	
		1,268,073 23

Capital Expenditures		59,326 18
----------------------------	--	-----------

1,327,399 41

N.B.—Sundry Revenues earned by International Service during 1947-48 amounted to \$1,764.55.

Such Revenues are payable to the Receiver General of Canada.

HARRY BRAMAH,
Treasurer.

Ottawa, Ontario, July 8th, 1948.

NATIONAL FILM BOARD

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—		
Ordinary		2,082,997 14
Revenues—		
Ordinary	76,907 68	
Special Receipts	44,753 38	121,661 06
Net Charge		<u>\$1,961,336 08</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	48,963 84	29,772 44	19,191 40
[14] Sundry Suspense Accounts.....	8 08		8 08
	<u>\$ 48,971 92</u>	<u>\$ 29,772 44</u>	<u>\$ 19,199 48</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page P-47 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Proceeds from Sales	31,071 49	22,874 93
B Services and Service Fees	27,415 46	29,326 61
C Refunds of Expenditure	13,994 59	1,615 28
D Miscellaneous	4,426 14	5,229 27
Total Ordinary	76,907 68	59,046 09
Special Receipts—		
E Refunds of Previous Year's War and Demobilization Expenditures	44,753 38	8,987 30
Grand Total	<u>\$ 121,661 06</u>	<u>\$ 67,133 39</u>

Details

Ordinary Revenue—

A	Proceeds from Sales: Sale of still and film prints	31,071 49
B	Services and Service Fees: Rental and distribution of film prints	27,415 46
C	Refunds of Previous Years' Expenditures	13,994 59
D	Miscellaneous: Sale of scrap film, \$1,901.60; sale of silver recovered by processing used film, \$927.11; sundry, \$1,597.43	4,426 14

Total Ordinary 76,907 68

Special Receipts—

E	Refunds of Previous Years' War and Demobilization Expenditures	44,753 38
---	--	-----------

Grand Total \$ 121,661 06

Certified correct.

ROSS McLEAN,
Government Film Commissioner.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
National Film Board, including the Motion Picture Bureau—					
P-43	253	General Administration	187,261 85	182,971 37	181,151 48
P-44	254	Technical Services Administration	136,538 17	130,836 73	173,137 06
P-44	255	Production of Films, including authority to finance temporarily work performed for other public authorities or other agencies as the public interest requires	778,417 38	752,485 92	1,931,198 20
P-44	256 }	Distribution of Films	904,533 36	897,113 12	
P-45	257 }	Production and Distribution of Other Visual Materials	134,928 38	119,590 00	
Total Ordinary			2,141,679 14	2,082,997 14	2,285,486 74
DEMOBILIZATION AND RECONVERSION					
P-45		Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Finance)—National Film Board Annual Revolving Fund	1 00		
Grand Total			\$2,141,680 14	\$2,082,997 14	\$2,285,486 74

Vote 253 General Administration

	Estimates	Allotments	Expenditures
Salaries	162,002 00	158,622 00	155,067 36
Allotted from Vote 73, Salaries, etc.	4,095 85	4,095 85	4,095 85
Other Pay-list Items	894 00	834 00	808 74
Allowances	120 00	110 00	90 00
Telephones, Telegrams, Postage and Express	2,500 00	2,950 00	2,935 27
Supplies, Materials, Printing and Stationery	8,000 00	6,700 00	6,598 27
Travelling Expenses	5,500 00	6,200 00	5,908 71
Equipment	900 00	1,400 00	1,270 04
Screenings	1,000 00	1,100 00	1,041 25
Maintenance of Equipment	750 00	2,650 00	2,583 53
Miscellaneous	1,500 00	2,600 00	2,572 35
	\$ 187,261 85	\$ 187,261 85	\$ 182,971 37

As at March 31, 1948, there were 69 salaried employees being paid from this vote, of whom 1 was permanent and 68 temporary.

Vote 254 Technical Services Administration

	Estimates	Allotments	Expenditures
Salaries	126,947 00	126,147 00	122,689 79
Allotted from Vote 73, Salaries, etc.	830 17	830 17	830 17
Other Pay-list Items	451 00	451 00	327 62
Allowances	60 00	260 00	174 00
Telephones, Telegrams and Postage	1,500 00	1,500 00	1,480 81
Supplies, Materials, Printing and Stationery	2,500 00	1,800 00	1,783 38
Travelling Expenses	2,000 00	2,000 00	1,454 84
Equipment	750 00	1,000 00	761 41
Miscellaneous	1,500 00	2,550 00	1,334 71
	<u>\$ 136,538 17</u>	<u>\$ 136,538 17</u>	<u>\$ 130,836 73</u>

As at March 31, 1948, there were 48 salaried employees being paid from this vote, of whom 16 were permanent and 32 temporary.

Vote 255 Production of Films, including authority to finance temporarily work performed for other public authorities or other agencies as the public interest requires

	Estimates	Allotments	Expenditures
Interpretive Films	90,000 00	102,000 00	99,534 63
Films for Rural Audiences	30,000 00	30,000 00	29,445 52
Animated Films	35,000 00	35,000 00	33,523 14
Films for School Audiences	35,000 00	35,000 00	34,329 90
Foreign Language Program	50,000 00	42,000 00	37,364 00
Equipment	81,000 00	78,000 00	77,751 64
<i>World in Action</i>	70,000 00	56,000 00	52,514 21
<i>Canada Carries On</i>	115,000 00	126,000 00	125,314 25
Newsreel Program and Screen Magazine	60,000 00	78,000 00	77,156 11
French Language Films	115,000 00	94,000 00	91,994 12
Music Department	25,000 00	15,000 00	14,336 57
Library	35,000 00	33,000 00	32,413 20
Technical Services	25,000 00	22,000 00	21,493 75
Undistributed Charges		20,000 00	12,897 50
Allotted from Vote 73, Salaries, etc.	12,417 38	12,417 38	12,417 38
	<u>\$ 778,417 38</u>	<u>\$ 778,417 38</u>	<u>\$ 752,485 92</u>

Expenditures charged to this vote were, initially, made from the Annual Revolving Fund (for certain details thereof see page P-45).

As at March 31, 1948, there were 211 temporary salaried employees being paid from this vote.

Vote 256 (and Vote 807, Further Supplementary Estimates) Distribution of Films

	Estimates	Allotments	Expenditures
Canadian Non-Theatrical (including Circuits)	430,000 00	454,000 00	453,391 42
General Distribution (including Offices)	178,000 00	185,000 00	183,485 06
United States Distribution (including Offices)	73,000 00	62,000 00	61,328 65
International (including Offices)	136,000 00	118,000 00	113,634 44
Theatrical Distribution	15,000 00	18,000 00	17,796 94
Catalogue and Other Information Materials	60,000 00	55,000 00	54,943 25
Allotted from Vote 73, Salaries, etc.	12,533 36	12,533 36	12,533 36
	<u>\$ 904,533 36</u>	<u>\$ 904,533 36</u>	<u>\$ 897,113 12</u>

As at March 31, 1948, there were 198 temporary salaried employees being paid from this vote.

Vote 257 Production and Distribution of Other Visual Materials

	Estimates	Allotments	Expenditures
Graphics Administration, including Library	26,000 00	28,000 00	27,408 32
Photo Services	49,500 00	49,500 00	45,987 44
Filmstrips	14,000 00	14,000 00	9,972 83
Displays, Posters and Publication Design	24,000 00	21,900 00	14,974 11
Photo Posters and Gallery	12,500 00	12,500 00	12,238 51
Equipment	6,000 00	6,100 00	6,080 41
Allotted from Vote 73, Salaries, etc.	2,928 38	2,928 38	2,928 38
	<u>\$ 134,928 38</u>	<u>\$ 134,928 38</u>	<u>\$ 119,590 00</u>

Expenditures charged to this vote were, initially, made from the Annual Revolving Fund (for certain details thereof see below).

As at March 31, 1948, there were 72 temporary salaried employees being paid from this vote.

DEMOBILIZATION AND RECONVERSION

Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Finance)—National Film Board Annual Revolving Fund.....	\$ 1 00
Expenditures	nil

A transfer of \$200,000 was authorized by Treasury Board Minutes, T.326901B., March 27, 1947, and T.337304B., September 4, 1947, to provide working capital for the Board's activities in producing films, purchasing photographic equipment, supplies, and film prints both for its own account and for other government departments. As this sum proved to be in excess of requirements, it was later reduced to the above nominal amount.

The account was relieved of expenditures made during the year by transfers to the votes of the Board in respect of the Board's own work, or by crediting receipts in respect of work performed for other government departments and agencies. Total expenditures amounted to \$1,775,153.49 and recoveries exceeded this amount by \$35,609.66, which was credited to Revenue—Special Receipts.

Living allowances were paid to the following employees stationed outside Canada for the periods, and at the rates shown, which are monthly unless otherwise stated: I. Baird, \$8.50 (per diem—Apr. 1 to May 31) and \$190 (June 1 to July 12); G. Brown, \$112 (Feb. 16 to Mar. 31); F. Harvie, \$93 (Apr. 1 to Dec. 10); M. Hirst, \$5 (per diem—Apr. 1 to May 31), \$140 (June 1 to Sept. 30) and \$151 (Oct. 1 to Mar. 31); M. Leigh, \$101 (Apr. 1 to Mar. 31); J. Scellen, \$182 (Apr. 1 to Aug. 31) and \$134 (Sept. 1 to Mar. 31); E. W. Scythes, \$182 (Apr. 1 to Aug. 31) and \$134 (Sept. 1 to Mar. 31); A. Sims, \$85 (Apr. 1 to May 31), \$79 (June 1 to Sept. 30) and \$89 (Oct. 1 to Mar. 31); E. Urquhart, \$5 (per diem—Apr. 1 to May 31) and \$101 (June 1 to Mar. 31); H. Watson, \$93 (Apr. 1 to Sept. 30), \$46.50 (Oct. 1 to Dec. 31) and \$14 (Jan. 1 to Mar. 31).

Salaries and allowances of National Film Board employees on loan were repaid as follows, and credited to this account: Department of Veterans Affairs—F. C. Badgley (Apr. 1 to Dec. 31); Department of Trade and Commerce—G. Stranks (Oct. 1 to Mar. 31).

Fees of \$500 or over were paid to: University of Alberta, Edmonton, \$1,800; R. Baulu, Montreal, \$545; L. Boulton, Los Angeles, \$502.50; H. Cable, Toronto, \$600; K. Cameron, London, Eng., \$1,216.63; D. S. Catton, Montreal, \$780; J. Drainie, Toronto, \$505; P. A. Gardner, Ottawa, \$718; Hamilton Wright Organization, Inc., New York, \$1,055.25; W. A. Knapp, Toronto, \$680; Macdonald College, Ste. Anne de Bellevue, \$720; P. M. McGibbon, Toronto, \$885; Ontario Agricultural College, Guelph, \$720; Province of Saskatchewan, Department of Education, Regina, \$4,800; C. B. Storr, Ottawa, \$1,750; T. W. Tweed, Toronto, \$595.

The following provinces were reimbursed for services of provincial employees in the amounts shown: Province of New Brunswick, Department of Education, Fredericton—R. J. Hickey, \$1,680; W. H. Taylor, \$960 (to July 31); Province of Nova Scotia, Department of Education, Halifax—E. H. Brownell, \$1,840.52 (to Feb. 15); Province of Prince Edward Island, Department of Education, Charlottetown—H. B. Chandler, \$1,200; J. Martin, \$2,124. Travelling expenses of \$500 or over were paid to: R. J. Hickey, \$507.32; W. H. Taylor, \$595.88.

K. Cameron who was paid on a fee basis received travelling expenses of \$593.55.

The following employees of organizations participating in circuit work on a joint basis received travelling expenses of \$500 or over: K. E. Albertine, \$777.49; D. Cameron, \$955.54; H. J. Gillies, \$877.22.

The value of work completed and supplies furnished during the year for which billings were made amounted to \$692,268.91. Such billings, which are detailed where the amount was over \$1,000, were for the account of the following:

Sundry Government Departments—

Agriculture, \$19,272.54; Auditor General's Office, \$16,299.40; External Affairs, \$22,151.13; Insurance, \$5,327.50; Labour, \$50,315.57; Legislation, \$2,076; Mines and Resources, \$37,183.54; National Defence, \$32,081.36; National Health and Welfare, \$130,095.54; Post Office, \$5,295.57; Public Printing and Stationery, \$1,323.24; Public Works, \$13,593.32; Royal Canadian Mounted Police, \$8,445.89; Secretary of State, \$2,264.74; Trade and Commerce, \$78,256.93; Veterans Affairs, \$5,740.71; miscellaneous, \$2,699.69

432,422 67

Others—

Province of Alberta, \$9,085; Astral Films, \$3,547.37; Audio Pictures, Limited, \$2,667.44; Australian High Commissioner's Office, \$7,561.03; Bank of Canada, \$2,654.09; Canadian Broadcasting Corporation, \$2,031.22; Canadian Commercial Corporation, \$1,786.70; Canadian Council for Reconstruction through UNESCO, \$15,239.57; Canadian National Railways, \$29,967.33; China Film Enterprises of America, Inc., \$1,784; Compagnie Cinematographique Canadienne, Limitée, \$1,034.50; Columbia Pictures of Canada, Limited, \$6,535.02; Crawley Films, Limited, \$4,208.92; Detroit Board of Education, \$1,100; Eldorado Mining and Refining Co., \$1,015.39; Federal District Commission, \$13,516.94; Hamilton Wright Organization, Inc., \$10,977.76; International Film Bureau, Inc., \$11,822.39; Province of Manitoba, \$1,334.81; Marian Congress, \$2,184.80; The National Film Society of Canada, \$1,230.36; National Film Library of New Zealand, \$7,468.13; National Research Council, \$2,887.41; Province of Nova Scotia, \$9,486.22; Province of Ontario, \$1,867.38; Ottawa Public Library, \$1,007.87; Polymer Corporation, \$4,702.71; Province of Prince Edward Island, \$2,044.14; Queensway Studios, Limited, \$1,011.81; Rugoff and Becker, \$1,124.25; Province of Saskatchewan, \$16,789.59; Shelly Films Limited, \$1,839.23; Tasmania Supply and Tender Department, \$1,038.07; Trans-Canada Air Lines, \$8,303.42; Trans-Lux Theatre Corporation, \$1,055; UNRRA, \$1,117.68; United Nations, \$25,050.70; Wm. M. Dennis Film Libraries, \$3,004.74; University of Wisconsin, \$1,155; The World Today, Inc., \$1,950.43; miscellaneous, \$35,657.82

259,846 24

\$ 692,268 91

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	38,294 04	66,738 75
Previous Years—Collectable	53,883 09	43,384 81
—Uncollectable	5,760 00	5,760 00
	<u>\$ 97,937 13</u>	<u>\$ 115,883 56</u>

Items of \$1,000 or over in Previous Years—Uncollectable: Photo Sound Corporation, \$2,367.13.

Outstanding Advances—Previous Fiscal Years

A list of outstanding balances of advances for travelling expenses made in the fiscal years shown is given below. Efforts by the Board during the current fiscal year to effect recovery of these balances were unsuccessful, with the exception of that of R. Berthiaume which was originally \$95.45. It might be mentioned that none of these persons are now in the employ of the Board.

1943-44—A. P. Cote, \$59.43; J. D. Davidson, \$716.43; T. H. Hunt, \$140; C. C. McDougall, \$49.35; A. Mousseau, \$89.51; D. Oliver, \$130.97; L. Plourde, \$87.40; L. Robbins, \$86.31; F. Ross, \$106.34; T. Strauss, \$65.63; F. Villiers, \$120.26; P. Wilcox, \$140.93; sundry balances under \$25 each, \$56.18.	1,848 74
1944-45—R. Berthiaume, \$65.45; P. Glushanok, \$87.46; A. Harper, \$81.53; E. Loew, \$145.06; T. Prime, \$57.83	437 33
1945-46—N. Bates	51 01
1946-47—E. Cuppage, \$24.90; P. Durocher, \$140; N. Read, \$1,295.46	1,460 36
	<u>\$ 3,797 44</u>

These items are included in the amounts shown in the preceding statement.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i> —				
A Prepayment on Film Activities	48,963 84	53,736 54	23,964 10	19,191 40
[14] Sundry Suspense Accounts				
B Unclaimed Cheques Suspense				
—National Film Board	8 08			8 08
	<u>\$ 48,971 92</u>	<u>\$ 53,736 54</u>	<u>\$ 23,964 10</u>	<u>\$ 19,199 48</u>

A Credits represent moneys paid to the National Film Board for services to be performed in connection with production and distribution of films and a further liability representing the value of raw film stock for which payment has been received by the Board but not made to the supplier.

B All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

**Employees Receiving Salaries of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and salary rates of all salaried employees who were receiving \$3,000 or over per annum as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving salaries of less than \$3,000 per annum who received travelling expenses of \$500 or over.

Removal expenses of \$500 or over are listed under travelling expenses and the amounts are designated by asterisks.

Salaried Employees receiving \$3,000 or over

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
McLean, R.	\$ 8,000 00	\$ 2,082 03	Brunet, J. J. (Dec. 23) ..	300 00	
	(per annum)		Buchanan, D. W. (June 1)	375 00	
Adams, T. V.	250 00		Burke, W. C.	270 00	
Alexander, F.	300 00		Calvert, C.	270 00	1,486 90
Alexander, G. (June 15) ..	300 00		Campbell, R. O.	250 00	1,315 25
Anders, F.	290 00		Carter, J. M.	375 00	1,290 18
Anderson, R.	375 00	1,202 67		(U.S. funds)	
Armstrong, R. B.	270 00		Chaloult, P.	350 00	
Ayotte, G.	275 00		Chamberlin, N. R.	325 00	898 27
Badgley, F. C. (to Depart-			Champagne, J. P.	250 00	543 84
ment of Veterans Affairs,			Chatwin, L. W.	350 00	{ 1,292 27
Jan. 1)	4,620 00				{ 549 95*
	(per annum)		Chen, H. Y.	270 00	
Baird, I. (July 15)	330 00		Cherry, E.	375 00	
Balla, N. J.	345 00		Cherry, L. W.	345 00	1,065 27
Barg, J.	250 00		Clarke, H. H. (Nov. 22) .	3,720 00	
Barkes, A. L.	290 00			(per annum)	
Batchelor, L. C. S.	260 00	1,000 65	Comrie, W.	270 00	
Beaudry, R. J.	325 00		Couture, J. M.	260 00	1,637 39
Bertram, F. E.	325 00		Custeau, M. T.	280 00	
Bertrand, F.	340 00		Daly, T. C.	375 00	805 94
Betts, H.	325 00		Daprato, C.	250 00	
Beveridge, J.	375 00		Deacon, V.	315 00	2,111 44
Bigras, J. Y. (Mar. 9) ...	280 00		Dunning, G.	270 00	
Blackburn, M.			Easto, F. M.	250 00	
(l.w.p. Sept. 30)	300 00		Field, A.	375 00	
Borneman, E.			Fleming, R. J. B.	290 00	
(l.w.p. Oct. 10)	375 00		Lynn, W. W.	255 00	
Bowker, W. B.	350 00				

	Monthly salary rate	Travelling expenses		Monthly salary rate	Travelling expenses
Foster, R.	433 33	{ 688 48	Morin, R.	290 00	2,932 08
Fraser, D. G.	375 00	{ 2,091 34*	Mulholland, D. C.	375 00	645 93
Gardner, P. A. (Oct. 29) .	250 00	1,245 36	Murray, W. G.	300 00	
Gillson, D.	270 00	949 54	Myers, A. (May 1)	270 00	
Gleeson, J. R.	300 00		Nagle, V. A.	270 00	
Glover, G. (l.w.p. Oct. 9, 1946)	375 00		Newman, S.	375 00	1,258 14
Glunz, R. J.	270 00	2,385 50	Olsen, J. J.	300 00	1,438 50
Golightly, J. P. R.£	118.16.3		Palardy, J. J.	320 00	1,273 23
Gormley, P.	\$ 300 00	690 91	Paquette, V. (Mar. 31) ..	375 00	1,252 56
Graham, G. G.	375 00		Parker, G.	345 00	649 82
Gray, C. W.	305 00	1,176 95	Parker, M.	270 00	1,705 51
Greenlees, W. S.	375 00	1,010 99	Payne, R. W. (Aug. 18) ..	300 00	
Greenway, D. B. E.	290 00		Peacock, D. H.	325 00	964 60
Helem, J. F. (Nov. 12) ..	260 00		Perry, A. P.	255 00	638 94
Hirst, M. B.	250 00		Phillips, C. A. (June 5) ..	325 00	
Hisgrove, J. J.	3,300 00		Poirier, C. E.	3,000 00	
	(per annum)		Quick, C. J.	3,600 00	
Hughes, J. W.	325 00			(per annum)	
Hunter, G. A.	270 00	2,281 53	Racine, R.	260 00	1,573 57
Hyde, L.	290 00	951 20	Radbourne, G.	250 00	
Jackson, S.	250 00		Ralph, J. D.	433 33	1,680 09
Jenkins, L. H. (Jan. 12) ..	250 00		Randall, H.	325 00	
Jodoin, R. (Nov. 11)	250 00		Rands, S.	325 00	572 00
Johnson, L. A.	255 00	1,284 31	Rathburn, E. D.	270 00	
Jordan, I. M.	270 00		Reid, E. N. (Nov. 30) ...	250 00	
Kash, E. J.	375 00	1,090 23	Rekert, R. S.	3,900 00	
Kendall, O.	300 00			(per annum)	
Ladouceur, J. P.	250 00		Ritchie, J. A.	350 00	
Lagace, H.	270 00		Ross, R. J.	300 00	
Lambart, E.	250 00		Royal, F.	350 00	604 43
Lasse, F. R. (Nov. 16) ..	300 00		Saare, A.	290 00	
Lemieux, H. J.	250 00	800 83	Savage, L.	300 00	616 21
Lewis, H.	260 00		Scellen, J.	300 00	731 02
Licastro, J.	250 00		Scott, J. B.	3,480 00	
Lindsay, I. G. (Aug. 12) .	280 00			(per annum)	
Lund, C.	250 00	1,388 89	Scythes, E. W.	300 00	671 56
MacDonald, W. A.	375 00	1,244 47	Shaw, A. M.	3,480 00	
MacKay, J. W.	290 00			(per annum)	
MacPherson, D.	270 00		Simmons, A. H.	325 00	
MacPherson, K.	270 00		Sise, H. (Mar. 31)	360 00	
Mailer, J. F. (Sept. 23)	250 00	1,115 48	Spencer, M. D.	300 00	
Marshall, C. W.	315 00	1,758 96	Stranks, G. E.	290 00	
Mayerovitch, D.	270 00		Taylor, A. C.	250 00	
McClelland, G. M.	250 00		Taylor, W. H.	265 00	
McDonald, H. C.	260 00		Therault, M. P. E.	375 00	1,021 65
McFarlane, C. L.	375 00	676 17	Thorne, J. O. L. (Aug. 12)	250 00	
McInnes, G.	433 33	843 84	Wallace, D. P. (June 21)	375 00	
McKay, M. D.	375 00		Watson, H.	300 00	574 64
McLaren, N.	375 00	537 68	Weatherby, J.	290 00	
McLean, Grant	325 00	3,246 10	Wells, G. A. (May 1)	375 00	
Miles, S. M.	300 00	1,185 26	Wilson, E. R.	3,600 00	1,816 21
Mineau, J.	250 00			(per annum)	
Moffatt, D. A. R.	270 00		Woodsworth, D. E.	305 00	849 40

Other salaried employees who received travelling expenses of \$500 or over

Travelling expenses	Travelling expenses	Travelling expenses
Alexander, E. M. ...\$ 914 59	Barnard, H. C. 603 29	Biron, J. F. 1,713 67
Anderson, M. L. 2,052 55	Beddoe, C. 646 70	Blais, R. 1,498 01
Armstrong, A. E. 1,237 97	Bell, J. M. 1,146 63	Boutet, G. 711 30
Arnold, G. W. E. 1,576 18	Belton, E. 944 56	Bouvier, D. 1,660 71
Bairstow, D. 809 09	Benoit, G. 655 15	Box, H. 848 95

Travelling expenses		Travelling expenses		Travelling expenses	
Bricker, O. C.	1,263 83	Goodland, W. F.	1,471 25	Peck, J. C.	1,294 87
Brisson, F.	1,258 22	Griffith, M. W.	1,437 86	Peppin, A. J.	666 88
Brownell, E. H.	987 08	Hamel, A. J.	1,316 76	Petel, P.	827 73
Bruneau, P.	1,118 04	Humble, R. J.	720 87	Picard, J. T.	2,252 16
Burke, W. C.	1,223 23	Hunter, E. D.	1,314 68	Popp, R. A.	551 53
Campbell, J. T.	1,029 09	Jasmin, Y.	905 12	Quick, N. C.	631 74
Caulfield, J.	1,704 29	Jobbins, W. S.	2,323 30	Ritchie, W. M.	1,337 86
Charbonneau, K.	664 06	Johnson, R. E.	741 89	Roberts, S. M.	580 08
Cline, M.	1,372 84	Lalonde, B.	1,075 68	Sager, P. W.	506 25
Cronkite, B. R.	1,497 25	Langben, C. E.	1,451 93	St. Georges, J.	501 20
Culic, N.	735 25	Larkin, M.	502 55	Seibel, H. W.	1,559 09
Dales, C. E.	1,781 06	Laroche, G.	688 62	Sharples, D.	1,766 40
Davidson, T.	2,339 40	Le Blanc, L. N.	1,135 51	Skillings, J. R.	1,130 01
De Bellefeuille, J.	925 36	Lefranc, R.	785 79	Smith, D. A.	730 72
De Bellefeuille, R. ..	1,046 23	Le Gros, C. B.	1,483 05	Smith, R. B.	1,129 00
Devlin, J. B.	1,007 17	Lewis, N.	518 04	Smith, R. F.	1,094 31
Dickie, H. H.	1,125 37	Lyssyshyn, J.	1,994 26	Soles, O. W.	1,334 17
Dougall, W.	2,389 86	MacCutcheon, N. W. .	1,693 33	Stanley, W. J.	1,348 34
Doughty, J. R.	1,701 23	MacFadyen, R. K. ..	671 75	Sutton, W.	2,930 86
Drew, B. F.	1,977 45	Marquis, J. A.	1,606 10	Taylor, R. E.	1,134 19
Duerkop, J. H.	1,734 38	McInnis, S. M.	1,303 55	Turgeon, J. E.	1,189 83
Edwards, N. W.	1,176 21	McLean, D. A.	1,304 44	Ward, B. A.	636 51
Ellis, R. C.	1,630 26	McLean, Gordon	946 53	Ward, R. C.	3,081 52
Fisher, G. H.	689 93	Miller, T. C.	996 72	Warne, F.	672 95
Fletcher, J. A.	1,775 29	Nordlund, H. A.	1,071 15	Weyman, R.	997 84
Forest, Luc	2,273 65	O'Hara, G. F.	605 80	Wilder, D.	935 33
Foster, J. C.	1,124 34	Patterson, W. H.	1,212 33	Wilson, A. M.	1,596 17
Fraser, E. A.	1,040 63	Payette, M. G.	828 73	Woodward, D.	917 67
Garceau, R.	638 09				

Suppliers receiving \$10,000 or over from this Board

Affiliated Arts, Limited, Toronto, \$12,718 87; Associated Screen News, Limited, Montreal, \$24,904.78; Audio Pictures, Limited, Toronto, \$40,323.21; Bell Telephone Co. of Canada, \$11,109.95; Benograph, Montreal, \$23,899.94; Canadian Kodak Co., Limited, Toronto, \$175,319.47; Canadian Kodak Sales Limited, Toronto, \$33,103.47; Canadian National Railways, \$16,603.46; Crawley Films Limited, Ottawa, \$26,228.81; Dominion Government, Department of Public Printing and Stationery, \$44,115.26; Hamilton Wright Organization, Inc., New York, \$30,502; Cammie Howard, Ottawa, \$16,928.64; Philip Ragan Associates, Inc., Philadelphia, \$37,485.94; Precision Film Laboratories, New York, \$112,108.07; R. C. A. Victor Company, Limited, Montreal, \$32,207.72; Reeves Sound Studios, Inc., New York, \$10,956.82; Shelly Films Limited, Toronto, \$11,482.95.

1947-48
PUBLIC ACCOUNTS

PART II
Q

POST OFFICE DEPARTMENT

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

POST OFFICE DEPARTMENT

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—		
Ordinary		67,943,475 57
Revenues—		
Ordinary	77,768,801 06	
Special Receipts	2,166 27	77,770,967 33
Net Credit		<u>\$ 9,827,491 76</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[10] Floating Debt—			
(d) Outstanding Cheques and Warrants	165 65	107 95	273 60
(e) Post Office Account	8,913,182 64	223,976 90	8,689,205 74
[11] Deposit and Trust Accounts—			
(a) Post Office Savings Bank	35,764,512 33	461,547 89	36,226,060 22
(c) Miscellaneous	44,544 51	27,369 24	71,913 75
[13] Deferred Credits	3 50		3 50
[14] Sundry Suspense Accounts	369 22	14 38	383 60
	<u>\$ 44,722,777 85</u>	<u>\$ 265,062 56</u>	<u>\$ 44,987,840 41</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Q-13 of this section.

Under authority of the Post Office Act, c. 161, R.S., as amended, and the Savings Banks Act, c. 15, R.S., the Post Office Department, under the direction of the Postmaster General, is entrusted with the management and operation of the postal services of Canada and the Post Office Savings Bank. In addition, the Department performs certain services of an agency nature for other departments (without remuneration in some instances), the most important of which are: payments on Dominion Government annuities are received; unemployment insurance stamps and radio licences are sold; and supplies of forms, literature, etc., are distributed to the public on behalf of the Department of National Revenue, Taxation Division, and the Wartime Prices and Trade Board.

Post Offices are divided into two main groups, namely, staff offices and revenue offices. The postmasters and staffs of staff offices are paid from parliamentary appropriations, whereas the postmasters of revenue offices, and through them their staffs, except letter carriers, are paid on a commission basis by means of commission warrants issued from headquarters at Ottawa, and cashed out of Post Office funds in their hands. Letter carriers are paid from parliamentary appropriations in all cases.

The Appendix to this Section contains the Departmental Balance Sheet as at March 31, 1948 and statement of Revenue and Expenditure for the year ended March 31, 1948.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Postal Revenue	91,613,618 43	86,400,951 26
B Less: Disbursements	13,855,210 27	13,422,612 58
	<hr/>	<hr/>
C Proceeds from Sales	77,758,408 16	72,978,338 68
D Services and Service Fees	3,879 31	3,053 06
E Refunds of Expenditure	1,000 00	1,000 00
F Miscellaneous	4,311 67	2,386 62
	<hr/>	<hr/>
Total Ordinary	1,201 92	1,845 83
	<hr/>	<hr/>
	77,768,801 06	72,986,624 19
Special Receipts—		
G Refunds of Previous Years' War and Demobilization Expenditures		275,286 00
H Miscellaneous War, Demobilization and Reconversion Revenues	2,166 27	173 60
	<hr/>	<hr/>
Grand Total	\$ 77,770,967 33	\$ 73,262,083 79

Details

A	Postal Revenue		Increase or * Decrease
	1947-48	1946-47	
RECEIPTS			
Ordinary Revenue—			
Postage:—			
Sale of Stamps, etc.:			
Postage stamps, registration and insurance fees, special delivery stamps, stamped envelopes, post cards, bands, wrappers, etc.	56,303,157 27	55,263,063 18	1,040,094 09
Postage paid in cash (without the use of postage stamps):			
Postage meter and postage register machine impressions on mail matter	23,220,055 49	19,033,792 01	4,186,263 48
Newspapers and periodicals mailed in bulk according to weight	3,346,312 05	2,999,616 18	346,695 87
Printed matter, including books, catalogues, circulars, handbills, etc. (usually mailed in bulk for general distribution)	1,646,926 11	1,300,018 96	346,907 15
Postage on gold bullion shipments to the Royal Canadian Mint and parcels of mutilated bank notes (mailed by various banks to the Bank of Canada)	59,845 16	45,244 60	14,600 56
Postage collected by special arrangements with other Government Departments, etc.	686,055 57	933,701 84	247,646 27*
This item includes postage on family allowance cheques, \$665,170.59.			
Payments received from foreign countries (for the calendar year 1947 or previous years):			
Postage on parcels received from other countries for delivery in Canada	747,273 29	159,372 01	587,901 28
Transit charges on foreign mail forwarded through Canada to other countries	479,544 22	1,394,509 56	914,965 34*
Total Postage	86,489,169 16	81,129,318 34	6,359,850 82
Money Orders:—			
Commissions and revenue taxes collected from purchasers of Canadian money orders, payable in Canada and elsewhere	3,702,096 24	3,405,279 00	296,817 24
Commissions collected from foreign countries (other than the United States) for the calendar year 1947 on foreign money orders payable in Canada	1,304 75	1,226 77	77 98
Total Money Orders	3,703,400 99	3,406,505 77	296,895 22

	1947-48	1946-47	Increase or * Decrease
RECEIPTS— <i>Concluded</i>			
Postal Notes:—			
Commissions and revenue taxes collected from purchasers of postal notes	378,797 73	407,309 43	28,511 70*
Rental of Post Office boxes and drawers in Post Offices located in Dominion public buildings, including deposits on keys, <i>less</i> refunds	540,812 00	564,581 98	23,769 98*
Sale of rural mail boxes	67,600 00	67,344 00	256 00
Profit in exchange on postal transactions with other countries	35,566 32	361,993 56	326,427 24*
Miscellaneous Revenue	398,272 23	463,898 18	65,625 95*
Includes: payments received from the Unemployment Insurance Commission for distributing and selling unemployment insurance stamps, \$333,097.27; commissions received from the Department of Transport for radio licences sold, \$13,581.05; commissions received from the Department of Labour for collection of Government annuity premiums, \$8,334.57.			
Gross Postal Revenue	91,613,618 43	86,400,951 26	5,212,667 17

B

DISBURSEMENTS

(Deducted from Gross Postal Revenue)

Remuneration of revenue postmasters and staffs of revenue post offices:

As at March 31, 1948, 11,814 revenue postmasters were employed, of whom 11,720 were paid on a commission basis, and 94 were paid at fixed annual rates. Commissions on postage, money order sales and box rental collections

10,032,938 34	9,306,508 71	726,429 63
930,606 91	592,418 45	338,188 46
206,414 34	169,023 44	37,390 90
197,151 97	200,071 63	2,919 66*
80,174 23	81,289 38	1,115 15*
91,451 68	78,092 35	13,359 33

Total "Remuneration of Revenue Postmasters and staffs of revenue post offices"

11,538,737 47	10,427,403 90	1,111,333 51
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Discount on postage, allowed to sub-postmasters and stamp vendors; and compensation for special delivery of letters and parcels paid to messengers

260,184 69	269,616 87	9,432 18*
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Postage on parcels mailed in Canada for delivery in foreign countries

1,774,573 94	1,912,649 77	138,075 83*
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Transit charges on Canadian mail forwarded through foreign countries

177,132 31	702,782 33	525,650 02*
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Indemnities paid in respect of lost insured and C.O.D. parcels and registered articles

68,433 40	54,388 55	14,044 85
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Commissions paid to other countries on money order business

6,125 46	6,048 72	76 74
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Losses by fire, burglary, etc.

30,023 00	49,722 38	19,699 38*
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The debiting hereto of losses in excess of \$50 was authorized by individual Orders in Council.

Total Disbursements	13,855,210 27	13,422,612 58	432,597 69
Net Postal Revenue	77,758,408 16	72,978,338 68	4,780,069 48

Other Revenue

	1947-48	1946-47	Increase or * Decrease
RECEIPTS			
C Proceeds from Sales	3,879 31	3,053 06	826 25
D Services and Service Fees	1,000 00	1,000 00	
E Refunds of Previous Years' Expenditures	4,311 67	2,386 62	1,925 05
F Miscellaneous	1,201 92	1,845 83	643 91*
Total Other Revenue	10,392 90	8,285 51	2,107 39
Total Ordinary	77,768,801 06	72,986,624 19	4,782,176 87
Special Receipts—			
G Refunds of Previous Years' War and Demobilization Expenditures		275,286 00	275,286 00*
H Miscellaneous War, Demobilization and Reconver- sion Revenues	2,166 27	173 60	1,992 67
Grand Total	\$ 77,770,967 33	\$ 73,262,083 79	\$ 4,508,883 54

Certified correct.

W. J. TURNBULL,
Deputy Postmaster General.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
Q-6	Stat.	Postmaster General—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
Q-6	261	Departmental Administration	1,378,917 00	1,264,248 46	1,079,252 97
Q-6	810				
Q-6	262	Post Offices, including salaries and other ex- penses of Headquarters and Staff Post Offices, and supplies and equipment for Revenue Post Offices	32,687,287 00	31,146,696 16	29,296,615 39
Q-9	263	Inspection and Investigation	1,129,538 00	1,083,026 26	1,004,176 23
Q-10	264				
Q-10	812	Railway Mail Service	15,323,990 00	15,065,150 75	14,038,544 33
Q-10	813				
Q-11	265				
Q-11	813	Air and Land Mail Services	17,638,943 00	17,386,988 16	16,968,210 83
Q-11	614				
Q-12	266	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes	2,197,996 00	1,958,804 44	1,791,220 43
Q-13	Stat.	Exchequer Court Awards	353 34	353 34	

PENSIONS AND OTHER BENEFITS

Q-13	267	To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council	5,000 00
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See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
SUPERANNUATION AND RETIREMENT BENEFITS					
Q-13	Stat.	Gratuities to families of deceased employees....	26,208 00	26,208 00	22,646 54
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			383 06
		Total Ordinary.....	70,400,232 34	67,943,475 57	64,213,049 78
DEMOBILIZATION AND RECONVERSION					
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			1,001 38
		Grand Total.....	\$70,400,232 34	\$67,943,475 57	\$64,214,051 16

Salary of Postmaster General, Hon. E. Bertrand, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Postmaster General, Appropriation Act No. 5, c. 61, 1931.....	2,000 00

Vote 261 (and Vote 810, Further Supplementary Estimates)	Departmental Administration		
	Estimates	Allotments	Expenditures
Salaries	443,347 00	388,247 00	373,340 25
Other Pay-list Items	3,500 00	3,500 00	949 28
Mail Bags	750,000 00	805,100 00	804,712 66
Travelling Expenses	50,000 00	50,000 00	14,890 29
Printing and Stationery	90,000 00	86,000 00	37,081 70
Equipment and Maintenance	3,500 00	7,500 00	4,160 72
Telegrams and Telephones	3,000 00	3,000 00	1,978 04
Sundries	15,570 00	15,570 00	10,010 05
Publicity and Advertising	20,000 00	20,000 00	17,125 47
	\$1,378,917 00	\$1,378,917 00	\$1,264,248 46

This vote was provided to cover: (i) the salaries and other expenses relating to the activities of the departmental administration staff at Ottawa, consisting of the offices of the Postmaster General, the Deputy Postmaster General and the Administrative Services; and (ii) the cost of manufacturing and repairing mail bags.

As at March 31, 1948, there were 168 salaried employees being paid from this vote, of whom 114 were permanent and 54 temporary.

Vote 262 (and Vote 811, Further Supplementary Estimates)		Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices		
		Estimates	Allotments	Expenditures
	Salaries, Headquarters Administration	197,528 00	210,528 00	208,404 41
	Salaries, Post Office Staffs	31,038,929 00	30,983,029 00	29,586,663 62
	Other Pay-list Items	104,880 00	104,880 00	96,431 73
	Commissions to Postmasters on Savings Bank Business..	25,000 00	25,000 00	17,410 66
	Travelling Expenses	11,500 00	15,500 00	13,147 48
	Printing and Stationery	458,000 00	459,000 00	447,024 13
A	Equipment and Maintenance	800,000 00	835,400 00	725,821 73
	Telegrams and Telephones	48,300 00	48,300 00	46,336 30
	Sundries	3,150 00	5,650 00	5,456 10
		\$ 32,687,287 00	\$ 32,687,287 00	\$ 31,146,696 16

This vote was provided to cover: (i) the salaries and other expenses relating to the activities of city and other staff post offices, and of the departmental administrative unit at Ottawa which controls these offices; and (ii) the cost of supplies and equipment for revenue post offices, the postmasters of which are remunerated from Postal Revenue on a percentage basis.

As at March 31, 1948, there were 118 salaried employees being paid from Headquarters Administration, of whom 54 were permanent and 64 temporary; and 14,089 salaried employees being paid from Post Office Staffs, of whom 9,739 were permanent and 4,350 temporary.

Payment of overtime compensation amounting to \$721,119.87 was made under the authority of various Orders in Council to letter carriers, other employees acting as letter carriers and to those in certain classes engaged in the operating service on other than their regular duties.

A A large portion of this expenditure was for uniforms, boots, etc., for postal employees, as follows: uniforms and uniform repairs, \$247,894.29; caps, waterproof clothing and other accessories, \$84,536.78; cash allowances for boots, \$99,304.10; cloth for uniforms, \$119,561.02. Cloth for uniforms is purchased by the Department and resold to uniform manufacturers. The proceeds from such sales amounting to \$143,529.41 was credited to this allotment.

Other expenditures were for: gasoline and oil, \$14,407.68; mechanical and sorting equipment, \$120,800.48; sanitary supplies, \$22,076.85; scales, repairs and supplies, \$19,928.93; stamping materials, etc., \$70,053.41; tractor, supplies and repairs, \$26,265.64; trucks, supplies and repairs, \$10,696.31; sundries, \$33,825.65.

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING OTHER
PAY-LIST ITEMS

Post Office	1947-48	1946-47	Increase or * Decrease
Nova Scotia			
Amherst	47,869 17	45,039 21	2,829 96
Glace Bay	55,346 17	52,389 77	2,956 40
Halifax	583,910 57	565,715 97	18,194 60
New Glasgow	47,811 09	45,161 95	2,649 14
Sydney	118,843 39	115,177 94	3,665 45
Truro	85,534 79	79,183 17	6,351 62
Yarmouth	23,550 97	25,286 86	1,735 89*
	962,866 15	927,954 87	34,911 28
Prince Edward Island			
Charlottetown	105,858 12	101,503 12	4,355 00
Summerside	20,750 41	19,220 13	1,530 28
	126,608 53	120,723 25	5,885 28
New Brunswick			
†Campbellton	2,185 95		2,185 95
Fredericton	98,665 14	91,729 79	6,935 35
Moncton	270,786 68	276,897 12	6,110 44*
Saint John	333,395 17	323,583 85	9,811 32
	705,032 94	692,210 76	12,822 18
Quebec			
†Arvida	11,882 54	12,289 49	406 95*
Cap de la Madeleine	11,617 81	11,046 38	571 43
Chicoutimi	57,332 61	54,188 56	3,144 05
Drummondville	38,651 28	30,755 18	7,896 10
Granby	42,620 93	37,672 37	4,948 56
Hull	81,982 05	76,819 22	5,162 83
Joliette	37,643 81	35,460 58	2,183 23
†Jonquiere-Kenogami	35,035 67	24,017 54	11,018 13
Levis	70,017 10	58,003 73	12,013 37
Montreal	5,836,573 99	5,543,830 17	292,743 82
Quebec	1,155,754 34	1,102,615 70	53,138 64
St. Hyacinthe	54,907 87	51,411 37	3,496 50
St. Jerome	33,913 48	34,737 75	824 27*
St. Johns	41,029 41	38,171 90	2,857 51
Shawinigan Falls	56,030 12	53,444 64	2,585 48
Sherbrooke	164,641 93	156,712 70	7,929 23
Sorel	32,557 94	29,802 06	2,755 88
Thetford Mines	36,939 46	32,630 41	4,309 05
Trois Rivières	119,544 39	111,773 52	7,770 87
Valleyfield	29,934 79	35,612 70	5,677 91*
†Victoriaville	18,898 48	9,195 41	9,700 07
	7,967,510 00	7,540,194 38	427,315 62
Ontario			
Barrie	42,768 08	38,001 26	4,766 82
Belleville	71,335 63	67,922 39	3,413 24
†Brampton	1,268 12		1,268 12
Brantford	156,735 42	151,011 20	5,724 22

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING OTHER
PAY-LIST ITEMS—Continued

Post Office	1947-48	1946-47	Increase or * Decrease
<i>Ontario—Concluded</i>			
Brockville	60,149 19	59,851 33	297 86
Chatham	89,068 91	87,444 59	1,624 32
†Cobourg	5,015 26		5,015 26
Collingwood	18,053 96	17,427 75	626 21
Cornwall	72,982 38	66,699 13	6,283 25
†Dundas	80 40		80 40
†Fort Frances	811 60		811 60
Fort William	112,631 98	107,225 05	5,406 93
Galt	76,607 10	71,460 10	5,147 00
Guelph	102,555 34	94,238 04	8,317 30
Hamilton	721,208 94	685,156 55	36,052 39
†Kenora	30,688 37	9,501 47	21,186 90
Kingston	144,389 09	144,099 42	289 67
Kirkland Lake	51,201 48	48,150 48	3,051 00
Kitchener	151,518 53	140,145 40	11,373 13
†Leamington	13,956 09		13,956 09
Lindsay	52,207 49	50,231 24	1,976 25
London	512,444 66	494,102 18	18,342 48
Niagara Falls	118,002 32	110,696 24	7,306 08
North Bay	86,849 08	82,744 67	4,104 41
Orillia	50,737 82	50,702 08	35 74
Oshawa	111,900 79	107,762 73	4,138 06
Ottawa	1,446,678 25	1,379,820 70	66,857 55
Owen Sound	61,175 45	55,628 15	5,547 30
Pembroke	40,501 78	38,575 63	1,926 15
Perth	16,238 97	15,160 60	1,078 37
Peterborough	127,070 99	121,437 22	5,633 77
Port Arthur	113,373 62	102,790 28	10,583 34
†Port Colborne	1,832 54		1,832 54
†Port Hope	1,029 06		1,029 06
†Preston	4,723 28		4,723 28
St. Catharines	138,477 70	126,922 40	11,555 30
St. Thomas	72,531 25	68,000 79	4,530 46
Sarnia	104,090 97	94,772 15	9,318 82
Sault Ste. Marie	85,683 89	82,551 85	3,132 04
Simcoe	33,165 74	33,508 52	342 78*
Smiths Falls	31,445 30	23,366 20	8,079 10
Stratford	75,937 51	73,803 64	2,133 87
Sudbury	118,678 17	109,003 84	9,674 33
Timmins	77,357 31	68,702 72	8,654 59
Toronto	6,210,954 26	5,953,452 19	257,502 07
†Trenton	7,957 25		7,957 25
†Wallaceburg	2,005 98		2,005 98
Waterloo	42,154 36	38,379 32	3,775 04
Welland	64,689 96	57,212 22	7,477 74
Windsor	397,035 68	376,752 97	20,282 71
Woodstock	65,561 02	62,114 50	3,446 52
	12,195,518 32	11,566,529 19	628,989 13
<i>Manitoba</i>			
Brandon	97,119 40	94,648 35	2,471 05
Portage la Prairie	30,251 03	29,097 10	1,153 93
Winnipeg	1,664,677 92	1,562,792 01	101,885 91
	1,792,048 35	1,686,537 46	105,510 89
<i>Saskatchewan</i>			
Moose Jaw	220,688 70	224,810 22	4,121 52*
North Battleford	43,038 55	41,158 51	1,880 04
Prince Albert	81,205 26	78,796 90	2,408 36
Regina	588,101 53	580,741 43	7,360 10
Saskatoon	328,074 86	345,158 97	17,084 11*
†Swift Current	5,153 92		5,153 92
†Yorkton	27,768 50	9,396 97	18,371 53
	1,294,031 32	1,280,063 00	13,968 32

POST OFFICE DEPARTMENT

Q-9

COMPARATIVE STATEMENT OF EXPENDITURES BY POST OFFICES FOR SALARIES INCLUDING OTHER PAY-LIST ITEMS—*Concluded*

Post Office	1947-48	1946-47	Increase or * Decrease
Alberta			
Calgary	662,812 48	638,461 73	24,350 75
Edmonton	742,874 56	706,618 89	36,255 67
Lethbridge	113,279 45	110,525 00	2,754 45
Medicine Hat	99,848 85	91,803 33	8,045 52
	<i>1,618,815 34</i>	<i>1,547,408 95</i>	<i>71,406 39</i>
British Columbia			
Kamloops	50,206 85	46,237 43	3,969 42
†Kelowna	36,677 26	2,210 72	34,466 54
Nanaimo	58,739 15	58,371 72	367 43
Nelson	51,080 46	50,002 82	1,077 64
New Westminster	237,284 04	220,921 67	16,362 37
†Penticton	1,900 80		1,900 80
†Port Alberni	936 03		936 03
Prince Rupert	46,045 63	60,587 12	14,541 49*
Trail	56,441 39	57,741 26	1,299 87*
Vancouver	2,048,716 86	1,897,393 68	151,323 18
†Vernon	749 07		749 07
Victoria	394,953 39	361,876 99	33,076 40
	<i>2,983,730 93</i>	<i>2,755,343 41</i>	<i>228,387 52</i>
Yukon			
Dawson	10,803 45	10,589 31	214 14
White Horse	20,887 37	24,503 54	3,616 17*
	<i>31,690 82</i>	<i>35,092 85</i>	<i>3,402 03*</i>
	\$ 29,677,852 70**	\$ 28,152,058 12	\$ 1,525,794 58

† Salaries of letter carriers only are paid from the appropriation, the remainder of the staff being paid from Postal Revenue.

‡ During the fiscal year 1947-48, the salaries of the inside staffs of the following post offices were made a charge to this appropriation, at dates shown. Prior to these dates, salaries of letter carriers only were paid from the appropriation: Jonquiere-Kenogami, Que., July 1; Kelowna, B.C., July 1; Kenora, Ont., April 1; Leamington, Ont., September 1; Victoriaville, Que., July 1; Yorkton, Sask., April 1.

** The difference between this total and the total expenditure shown for the second and third allotments on page Q-6 is represented by the following items: Headquarters Administration, other pay-list items, \$734.08; Unemployment Insurance, departmental contributions for special delivery messengers and employees of certain post offices whose salaries are paid from post office revenue, \$4,508.57.

Vote 263 Inspection and Investigation

	Estimates	Allotments	Expenditures
Salaries, Headquarters Administration	105,678 00	104,678 00	96,307 61
Salaries, District Post Office Staffs	881,880 00	870,880 00	848,881 80
Other Pay-list Items	1,550 00	850 00	470 48
Travelling Expenses	60,000 00	84,000 00	76,849 94
Printing and Stationery	51,500 00	40,500 00	36,771 91
Equipment and Maintenance	25,350 00	22,350 00	19,121 25
Telegrams and Telephones	2,500 00	3,200 00	2,857 32
Sundries	1,080 00	3,080 00	1,765 95
	\$1,129,538 00	\$1,129,538 00	\$1,083,026 26

This vote was provided to cover salaries and other expenses relating to the activities of the supervisory staff at Ottawa which controls this service, and of the various district office staffs whose duty it is periodically to inspect post offices, investigate irregularities and administer the services employed in respect of the carriage and delivery of mails.

As at March 31, 1948, there were 47 salaried employees being paid from Headquarters Administration, of whom 33 were permanent and 14 temporary; and 522 salaried employees being paid from District Post Office Staffs, of whom 422 were permanent and 100 temporary.

Vote 264 (and (a) Vote 812, Further Supplementary Estimates; (b) Vote 613, Further Supplementary Estimates) Railway Mail Service

	Estimates	Allotments	Expenditures
Salaries, Headquarters Administration	79,917 00	79,917 00	72,601 35
Salaries, Railway Mail Service	3,098,373 00	2,967,373 00	2,862,589 61
Other Pay-list Items	1,000 00	1,000 00	429 62
A Mileage Allowances	600,500 00	600,500 00	595,223 47
B Mail Service by Railway	8,605,000 00	8,604,500 00	8,544,820 55
C Mail Service by Steamboat	2,855,000 00	2,985,500 00	2,915,129 42
Travelling Expenses	8,000 00	8,000 00	7,183 30
Printing and Stationery	71,000 00	71,000 00	62,133 55
Equipment and Maintenance	3,000 00	3,000 00	2,767 29
Telegrams and Telephones	1,200 00	1,200 00	314 39
Sundries	1,000 00	2,500 00	1,958 20
	<u>\$ 15,323,990 00</u>	<u>\$ 15,323,990 00</u>	<u>\$ 15,065,150 75</u>

This vote was provided to cover: (i) the cost of mail service by railway and steamboat and (ii) the salaries and other expenses of railway mail clerks and the staffs of the administrative units at Ottawa which control this service.

As at March 31, 1948, there were 30 salaried employees being paid from Headquarters Administration, of whom 19 were permanent and 11 temporary; and 1,191 permanent salaried employees being paid from Railway Mail Service Staffs.

A Mileage allowances consist of payments of one cent per mile to railway mail clerks to cover the cost of their travelling and living expenses while on duty.

B Payments were as follows (the figures in parentheses represent withholdings, credited to the Receiver General, in connection with Government-subsidized lines over which free transportation of Government mail must be supplied, within certain limitations, by the companies concerned): Algoma Central and Hudson Bay Railway Co., Sault Ste. Marie, Ont., \$4,056.88 (\$4,056.88); British Columbia Electric Railway Co., Vancouver, B.C., \$5,256.71; Canada and Gulf Terminal Railway Co., Rimouski, Que., \$2,459.97 (\$2,459.97); Canadian National Railways, Montreal, Que., \$3,906,587.89 (\$36,500.93); Canadian Pacific Railway Co., Montreal, Que., \$4,253,367.47 (\$89,152.08); Great Northern Railway Co., St. Paul, Minn., \$14,097.36; Greater Winnipeg Water District, Winnipeg, Man., \$1,081.92; London and Port Stanley Railway, London, Ont., \$1,863.69; Maine Central Railroad Co., Portland, Maine, \$1,190.18; Michigan Central Railroad Co., New York, N.Y., \$23,189.66; Montreal and Southern Counties Railway Co., Montreal, Que., \$3,012.24; Napierville Junction Railway Co., Montreal, Que., \$7,909.35 (\$5,155.34); New York Central Railroad Co., New York, N.Y., \$15,319.90; Niagara, St. Catharines and Toronto Railway Co., Toronto, Ont., \$1,598.73; Northern Alberta Railways Co., Edmonton, Alta., \$89,347.09 (\$3,756.09); Northern Pacific Railway Co., St. Paul, Minn., \$8,762.26; Ontario Northland Railway, North Bay, Ont., \$82,132.44; Pacific Great Eastern Railway Co., Vancouver, B.C., \$17,688.98; Père Marquette Railway Co., Detroit, Mich., \$2,019.94; Quebec Central Railway Co., Sherbrooke, Que., \$65,104.11 (\$6,506.55); Quebec Railway, Light and Power Co., Quebec, Que., \$5,304.39; Temiscouata Railway Co., Rivière du Loup, Que., \$13,026.07; Toronto, Hamilton and Buffalo Railway Co., Hamilton, Ont., \$7,843.23; White Pass and Yukon Route, Railway Division, Seattle, Wash., \$8,000; sundry payments, each under \$1,000, \$4,600.09.

C Payments were as follows: Alcoa Shipping Co., Ltd., Montreal, Que., \$7,357.84; British Columbia Pulp and Paper Co., Port Alberni, B.C., \$3,000; Canadian Australasian Lines, Ltd., Vancouver, B.C., \$18,705.75; Canadian Blue Star Lines, Ltd., Vancouver, B.C., \$9,663.34; Canadian National Railways for Canadian National Steamships (Pacific), Winnipeg, Man., \$10,442.60; Canadian Pacific Railway Co., Montreal, Que., \$122,239.05; Canadian Pacific Steamships, Ltd., Montreal, Que., \$1,053,499.50; W. R. Carpenter (Canada) Ltd., Vancouver, B.C., \$6,602.81; County Line, Ltd., Montreal, Que., \$10,535.25; Cunard Donaldson, Ltd., Montreal, Que., \$844,698.75; The Deer Island and Campobello Mail Service, Lords Cove, N.B., \$5,900; Dingwall Cotts and Co., Ltd., Vancouver, B.C., \$3,504.51; Dominion Government, National Harbours Board, \$54,151.35; Anthime Duguay, Port Menier, Que., \$1,160; Elder Dempster Lines, Ltd., Montreal, Que., \$33,207; Empire Shipping Co., Ltd., Vancouver, B.C., \$10,740.18; Furness, Withy and Co., Ltd., Saint John, N.B., \$285,183.08; Harbour Navigation Co., Ltd., Indian River, B.C., \$2,000; Huntsville, Lake of Bays and Lake Simcoe Navigation Co., Huntsville, Ont., \$5,262.50; Leonard R. Jones, Harrington Harbour, Que., \$1,417.50; Norman Jones, Harrington Harbour, Que., \$1,392.74; H. E. Kane and Co., Halifax, N.S., \$2,466.75; H. Lacroix, Trois Rivières, Que., \$1,545; A. Lajoie and Jos. Harvey, Isle aux Coudres, Que., \$3,700; Raoul Leclerc, Lachevrotière, Que., \$1,900; Jos. A. Lefebvre, Batiscan, Que., \$1,001.65; March Shipping Agency, Ltd., Montreal, Que., \$8,929.50; McLean, Kennedy, Ltd., Montreal, Que., \$175,226.41; Montreal Shipping Co., Ltd., Montreal, Que., \$112,619.49; Muskoka Lakes Navigation and Hotel Co., Gravenhurst, Ont., \$8,000; Pickford and Black, Ltd., Halifax, N.S., \$2,674.73; Shipping, Ltd., Montreal, Que., \$6,405.75; Estate of Alfred Sirois, Les Escoumains, Que., \$2,432.45; La Traversée de Levis, Ltée., Quebec, Que., \$15,000; La Cie de la Traversée du St. Laurent, Ltée., Sorel, Que., \$1,260; Union Steamships, Ltd., Vancouver, B.C., \$60,379.67; United States of America, Postmaster General, Washington, D.C., \$2,595.92; Harry Young, Port Alberni, B.C., \$3,703.94; sundry payments, each under \$1,000, \$14,621.41.

Vote 265 (and (a) Vote 813, Further Supplementary Estimates; (b) Vote 614, Further Supplementary Estimates) Air and Land Mail Services

	Estimates	Allotments	Expenditures
Salaries	113,001 00	118,001 00	113,997 70
Other Pay-list Items	1,250 00	1,250 00	349 28
A Mail Service by Air	6,592,392 00	6,536,392 00	6,496,803 10
B Mail Service by Ordinary Land Conveyance, including			
Rural Mail Delivery	10,700,000 00	10,750,000 00	10,598,810 05
Travelling Expenses	1,500 00	2,500 00	1,761 16
Printing and Stationery	40,000 00	40,000 00	30,600 67
Equipment and Maintenance	30,000 00	30,000 00	25,737 57
Telegrams and Telephones	300 00	300 00	208 34
Sundries	500 00	500 00	120 00
Publicity	50,000 00	50,000 00	47,378 95
Rural Mail Delivery Boxes	110,000 00	110,000 00	71,221 34
	<u>\$ 17,638,943 00</u>	<u>\$ 17,638,943 00</u>	<u>\$ 17,386,988 16</u>

This vote was provided to cover the cost of (i) the carriage of mail by air, rural mail delivery, mail stage services, movement of mail between post offices and railway stations, and collections from street letter boxes; and (ii) the salaries and other expenses of the administrative unit at Ottawa, which controls these services.

As at March 31, 1948, there were 52 salaried employees being paid from this vote, of whom 29 were permanent and 23 temporary.

A Payments were as follows: Austin Airways, Ltd., Toronto, Ont., \$2,655; Callison Flying Service, Dawson, Y.T., \$1,461.50; Canadian Pacific Air Lines, Ltd., Montreal, Que., \$1,291,860.67; Central British Columbia Airways, Ltd., Fort St. James, B.C., \$2,366.05; Central Northern Airways, Ltd., Winnipeg, Man., \$30,047.11; Leavens Bros. Air Services, Ltd., Toronto, Ont., \$6,546.80; Maritime Central Airways, Ltd., Charlottetown, P.E.I., \$156,423.20; M and C Aviation Co., Ltd., Prince Albert, Sask., \$3,926.11; Northern Airways Ltd., Carcross, Y.T., \$3,480; Saskatchewan Government Airways, Prince Albert, Sask., \$2,835.12; Taku River Gold Mines, Tulsequah, B.C., \$1,040; Trans-Canada Air Lines, Montreal, Que., \$4,990,872.59, of which \$1,090,255.44 was in respect of trans-Atlantic air mail services; Yukon Airways, Ltd., White Horse, Y.T., \$1,925; sundry payments, each under \$1,000, \$1,363.95.

P.C. 531, February 15, 1946, empowered the Postmaster General to arrange with the Trans-Canada Air Lines for the carriage of mail by air over scheduled services operated within Canada, between Canada and the United States of America, and between Canada and Newfoundland, at progressively decreasing rates, in anticipation of an increase in air mail traffic. The rate of payment in the current fiscal year under this authority was 1.3 mills per mail-pound mile and the Company made representations to the effect that, due to adverse trends in air mail and other air traffic plus increasing operating costs which resulted in an operating loss of over one and one-half million dollars during the first six months of the calendar year 1947, its mail revenues were inadequate and unfair. As a result of these representations, P.C. 4223, October 17, 1947, authorized additional payments to the Company in an amount not exceeding \$650,000 per year. Payments during the current fiscal year included an amount of \$583,975.32 under this authority.

P.C. 532, February 15, 1946, authorized the Postmaster General to arrange with Trans-Canada Air Lines for the carriage of mails on the Canadian Government Trans-Atlantic Air Service, from January 1, 1946, at a rate of \$7.75 per pound. By mutual agreement, this rate was reduced to \$4.83 per pound, effective March 15, 1947.

B The following is a comparative statement by Districts of payments made from this allotment.

District	1947-48	1946-47	Increase or * Decrease
Halifax	675,570 07	639,913 87	35,656 20
Charlottetown	174,138 54	156,043 86	18,094 68
Saint John	545,892 77	514,503 97	31,388 80
Quebec	1,087,431 75	967,595 90	119,835 85
Montreal	1,504,672 60	1,347,216 54	157,456 06
Ottawa	954,464 64	877,512 90	76,951 74
Toronto	1,412,921 59	1,264,668 80	148,252 79
London	1,133,398 55	1,046,027 01	87,371 54
North Bay	311,070 39	278,943 71	32,126 68
Winnipeg	485,275 01	438,290 69	46,984 32
Moose Jaw	243,200 87	218,410 10	24,790 77
Saskatoon	317,550 08	290,855 53	26,694 55
Edmonton	422,852 12	385,403 45	37,448 67
Calgary	276,826 11	261,123 88	15,702 23
Vancouver	903,874 49	746,667 22	157,207 27
	<u>10,449,139 58</u>	<u>9,433,177 43</u>	<u>1,015,962 15</u>

District	1947-48	1946-47	Increase or * Decrease
(1) Yukon Services	49,380 95	50,200 28	819 33*
Headquarters	100,289 52(2)	108,606 15(2)	8,316 63*
	<u>\$ 10,598,810 05</u>	<u>\$ 9,591,983 86</u>	<u>\$ 1,006,826 19</u>

(1) Under the jurisdiction of the Vancouver District.

(2) This amount is for side services between certain airports and post offices on Trans-Canada Air Mail routes and was paid to Trans-Canada Air Lines.

The following is an analysis by Districts of the payments made from this allotment, showing the respective totals for rural mail delivery routes, side services, stage services and city services.

District	Rural Mail delivery routes	Side services	Stage services	City services
Halifax	234,536 40	78,814 02	273,074 18	89,145 47
Charlottetown	139,004 50	15,931 82	7,318 32	11,883 90
Saint John	282,093 04	66,393 16	136,878 98	60,527 59
Quebec	464,984 86	129,591 70	338,721 98	154,133 21
Montreal	647,613 84	108,200 36	126,025 78	622,832 62
Ottawa	636,236 34	64,331 13	121,068 98	132,828 19
Toronto	560,295 36	89,735 58	66,042 65	696,848 00
London	800,267 12	78,162 97	60,696 68	194,271 78
North Bay	86,219 97	78,317 30	93,090 58	53,442 54
Winnipeg	116,856 40	119,718 54	85,993 68	162,706 39
Moose Jaw	30,877 83	103,206 64	68,546 67	40,569 73
Saskatoon	70,163 46	120,337 00	85,660 86	41,388 76
Edmonton	124,731 72	106,907 03	114,652 90	76,560 47
Calgary	60,710 25	77,581 63	71,568 71	66,965 52
Vancouver	170,906 97	74,319 74	166,650 58	491,997 20
		<u>1,311,548 62</u>	<u>1,815,991 53</u>	
Yukon			49,380 95	
Headquarters		100,289 52		
	<u>\$4,425,498 06</u>	<u>\$1,411,838 14</u>	<u>\$1,865,372 48</u>	<u>\$2,896,101 37</u>
The comparable totals for the fiscal year 1946-47 were as follows	<u>\$4,075,483 48</u>	<u>\$1,329,533 39</u>	<u>\$1,736,838 85</u>	<u>\$2,450,128 14</u>

Vote 266 Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes

	Estimates	Allotments	Expenditures
Salaries	1,466,496 00	1,416,496 00	1,258,851 26
Other Pay-list Items	8,500 00	8,500 00	4,983 70
Travelling Expenses	1,000 00	1,000 00	262 53
Printing and Stationery	100,000 00	94,400 00	62,501 30
Equipment and Maintenance	190,000 00	147,000 00	133,817 39
Telegrams and Telephones	1,000 00	1,000 00	77 68
Sundries	1,000 00	1,000 00	
Money Order Forms	50,000 00	60,000 00	59,813 65
Manufacture of Postage Stamps	350,000 00	438,600 00	412,701 17
Printing of Postal Notes	30,000 00	30,000 00	25,795 76
	<u>\$2,197,996 00</u>	<u>\$2,197,996 00</u>	<u>\$1,958,804 44</u>

This vote was provided to cover: (i) the salaries and other expenses of the staff of the Financial Branch at Ottawa, which records and audits postmasters' reports of financial transactions arising from the sale of postage, money orders and postal notes, and the operations of the Post Office Savings Bank, and (ii) the cost of postage stamps, postal notes and money order forms.

As at March 31, 1948, there were 685 salaried employees being paid from this vote, of whom 342 were permanent and 343 temporary.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....\$ 353 34

Expenditures consist of an award to La Traversé de Lévis, Ltée., of an amount of \$125.92, which had been deducted from a payment to this mail contractor, and costs of \$227.42.

PENSIONS AND OTHER BENEFITS

Vote 267 To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council\$ 5,000 00
Expenditures nil

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 26,208 00

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	774 62	824 37
Previous Years—Collectable	899 22	500 61
—Uncollectable	27,684 56	27,684 56
	<u>\$ 29,358 40</u>	<u>\$ 29,009 54</u>

Previous Years—Uncollectable includes: (a) defalcations by postmasters prior to 1888, \$22,801.23; and (b) balances due by deceased or retired postmasters, 1887-1897, \$4,360.38.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
(d) Outstanding Cheques and Warrants—				
A Outstanding Imprest Account Cheques				
—Post Office	165 65	09	108 04	273 60
B (e) Post Office Account	8,913,182 64	567,733,112 80	567,509,135 90	8,689,205 74
	<u>8,913,348 29</u>	<u>567,733,112 89</u>	<u>567,509,243 94</u>	<u>8,689,479 34</u>
[11] Deposit and Trust Accounts				
C (a) Post Office Savings Bank	35,764,512 33	12,212,746 26	12,674,294 15	36,226,060 22
(c) Miscellaneous				
D Contractors' Securities—Cash, Post Office	44,544 51	68,791 79	96,161 03	71,913 75
	<u>35,809,056 84</u>	<u>12,281,538 05</u>	<u>12,770,455 18</u>	<u>36,297,973 97</u>
[13] Deferred Credits				
E Pay-list Deductions—Post Office.....	3 50	58,571 97	58,571 97	3 50
[14] Sundry Suspense Accounts				
F Unclaimed Cheques Suspense—Post Office	369 22	353 20	367 58	383 60
	<u>\$ 44,722,777 85</u>	<u>\$580,073,576 11</u>	<u>\$580,338,638 67</u>	<u>\$ 44,987,840 41</u>

- A At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is recouped in the usual way and this account adjusted concurrently.
- B The Post Office Account is a composite balance representing the difference between the values of certain of the recorded assets and liabilities of the Post Office Department.
- C Credits consist of: deposits, \$11,983,709.97, and interest credited to the accounts, \$690,584.18. Debits represent withdrawals. Included in the closing balance is an amount of \$24,861.67 which represents the cash portion of the Post Office Guarantee Fund, (which is administered by the Postmaster General). The remaining portion of this Fund consists of securities amounting to \$401,500 held in the custody of the Minister of Finance.
- D Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1947-48, bonds so held in respect of the Post Office Department amounted to \$12,250.
Bonds amounting to \$118,850 are also held in the custody of the Minister of Finance as security for the payment of postage on mail matter.
- E Deductions for Canada Savings Bonds from the earnings of mail contractors and from the salaries of certain employees not paid by Central Pay Office are credited to this account pending transmittal to the department concerned.
- F All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
OTTAWA—HEADQUARTERS					
ADMINISTRATION					
Turnbull, W. J., Deputy Postmaster General..	\$ 12,000 00	\$ 3,381 19	Coady, J. P.	3,480 00	
Adamson, W. D.	4,560 00		Colpman, F. J.	4,200 00	513 30
Atwater, H. E. (July 16)	6,000 00		Coutts, W. F.	4,500 00	
Avery, G. C.	8,000 00		Deaville, A. S. (Feb. 17)	3,900 00	
Barry, N. T.	3,240 00		Demers, J. E.	3,480 00	
Bingleman, C. E.	3,120 00	2,376 46	Doucet, J. J.	3,120 00	
Black, B. E.	3,300 00		Dunn, F. B.	3,600 00	
Boreham, C. C.	3,000 00		Farrell, B. J.	4,800 00	
Bourgault, M. L.	3,000 00		Fortune, H. J.	3,600 00	
Boutin, N. R.	5,100 00	893 55	Gagnon, J. L.	4,380 00	
Boyd, E. H.	3,480 00		Germain, L.	8,000 00	2,547 51
Boyle, G. A.	4,380 00		Gibson, A. M.	6,300 00	527 40
Brazeau, J. H.	3,000 00		Gilbert, F.	3,420 00	
Brenot, G. H.	4,080 00		Hall, R. E.	3,960 00	
Budden, A. N.	4,800 00		Hancock, E. H.	4,200 00	
Callahan, W. L.	3,000 00		Handy, R. H.	4,380 00	
Campbell, J. B.	3,300 00		Hearty, W.	3,720 00	
Cantwell, W. J. (July 14)	4,620 00		Herring, G.	8,000 00	
Charlebois, C. J.	3,000 00		Hill, G. A.	3,720 00	
Clarke, G. H.	6,000 00	666 98	Hill, R.	4,800 00	778 77
			Hiney, E. M.	3,240 00	
			Irving, K. H.	4,800 00	
			Jette, J. D.	3,240 00	
			Jolliffe, F. E.	4,800 00	2,176 40

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Kenyon, T. H.	4,200 00		O'Hara, J. J.	4,980 00	
Lally, J. P.	3,240 00		Pearl, H. N.	4,380 00	
Lalonde, A.	4,740 00		Pelletier, E.	3,240 00	
Leclerc, J. E.	3,240 00		Pheasant, F. W.	3,600 00	
Leger, O.	3,900 00		Pothier, A. S.	4,200 00	
MacDonald, N. H.	5,040 00		Potts, A. H.	4,800 00	
MacLarty, D.	3,120 00		Pouliot, J. A.	6,000 00	
*MacNabb, R. H.	6,300 00	1,254 67	Renwick, H.	3,960 00	
Macneill, G.	3,120 00		Rodriguez, E.	4,080 00	
McDonald, T. D.	3,600 00		Ross, G. W.	4,200 00	
McEachern, W. C.	6,000 00	913 22	Ryan, J. H.	3,480 00	
McFarlane, A.	4,380 00		Sparks, F. R.	3,480 00	
McGreevy, M.	3,000 00		Stubbs, H. A.	3,120 00	
McRae, G. M.	3,360 00		Taylor, W. T.	3,000 00	
Mitchell, J.	3,000 00		Tedford, W. C.	3,240 00	
Morais, J. C.	3,240 00		Tobin, C. W.	3,420 00	
Morin, J. N.	3,420 00		Tubman, R. F.	3,240 00	
Mullin, A. C.	3,420 00		Underwood, E. J.	8,000 00	2,472 19
Noonan, J. H.	3,000 00		Warwick, A. J.	3,240 00	
O'Byrne, K. D.	3,000 00		Weston, T.	3,600 00	
O'Hagan, A. W.	3,420 00		Yetts, M.	3,480 00	
O'Halloran, W. H.	3,900 00				

* Also received removal expenses of \$550.49.

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
POST OFFICES AND DISTRICT OFFICES					
<i>Nova Scotia</i>					
Amherst:			Saint John:		
Foster, A. W.	\$ 3,120 00		Cartier, L. W.	3,840 00	
Glace Bay:			(Dec. 20)		
Cameron, J. D.	3,120 00		Ingraham, E. R.	4,800 00	
Halifax:			Kee, N. A.	3,000 00	
Fry, G. W.	3,960 00		Ketchum, F. E.	3,000 00	1,194 36
German, H. L.	3,000 00		Mackin, W.	3,000 00	
Green, J. S.	3,120 00	\$ 606 82	Montague, J. V.	3,300 00	
Hartling, E. A.	4,080 00		Newcomb, F. J.	3,720 00	1,493 53
Hire, C. W.	3,000 00		Ruet, L. J.	3,480 00	865 92
McLeod, C. H.	3,000 00		Shannon, F. M.	3,900 00	
Melvin, E. W.	3,240 00	755 14	<i>Quebec</i>		
O'Brien, M. D.	4,200 00		Chicoutimi:		
Rounsefell, G. A.	3,000 00	856 24	Gagnon, J. P.	3,120 00	
Walsh, J. V.	3,000 00		Drummondville:		
Warner, F. A.	4,800 00		Lupien, C. A.	3,120 00	
Webb, S. J.	3,360 00	785 05	Granby:		
New Glasgow:			Lortie, P. E.	3,120 00	
Ross, J. A.	3,000 00		Hull:		
Sydney:			Frechette, A.	3,120 00	
MacKeen, D.	3,300 00		Joliette:		
Truro:			Masse, L. J.	3,120 00	
MacKenzie, F. B.	3,480 00		Levis:		
<i>Prince Edward Island</i>			Martineau, J. C.	3,120 00	
Charlottetown:			Montreal:		
Coyle, F. A.	3,000 00		Asselin, M. E.	3,780 00	
MacLeod, L. E.	3,360 00		Barbeau, J. H.	3,240 00	
Pickard, H. L.	3,300 00		Beaudoin, L. R.	3,000 00	
<i>New Brunswick</i>			Beaulieu, J. H.	3,540 00	
Fredericton:			Beauregard, J. M.	3,360 00	
Anderson, W. A.	3,300 00		Boileau, J. C.	3,240 00	1,404 45
Moncton:			Cadorette, M.	3,480 00	
Dixon, J. E.	3,480 00		Caisse, L. V.	3,000 00	
Slipp, G. C.	3,900 00		Charbonneau, J. W.	3,300 00	
			Chartrand, S. C.	3,240 00	
			Chevrier, J. A.	3,360 00	
			Choquet, P. E.	3,240 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Concluded</i>					
Corbeil, E.	4,260 00		Brantford:		
Crochetiere, J. R.	5,400 00		Boot, H.	3,240 00	
Daignault, J. F.	3,300 00		Hartley, H. J.	3,600 00	
Daze, C.	3,300 00	754 08	Brockville:		
de Cotret, P. E.	3,600 00	1,658 27	Singleton, W. C.	3,120 00	
Dupras, J. G.	3,780 00		Chatham:		
Gauthier, J. A.	4,500 00		Hunter, R. G.	3,000 00	
Gauvin, J. E.	3,900 00		Reid, S. A.	3,300 00	
Larose, P.	3,600 00	543 11	Cornwall:		
Lefebvre, J. F.	3,480 00	1,375 12	St. Laurent, W. A.	3,120 00	
Marcoux, C. A.	4,200 00		Fort William:		
Maurault, H.	3,360 00		Carroll, T. H.	3,600 00	
McKeogh, P. R.	3,480 00		Stewardson, R. H.	3,000 00	
Menard, A. F.	3,600 00		Galt:		
Moineau, J. L.	3,300 00		McIntosh, J. A.	3,240 00	
(Apr. 25)			Mullin, P. W.	3,000 00	
Paquet, J. P.	3,000 00		Guelph:		
Portelance, Z. A.	4,080 00		Little, W. A.	3,300 00	
Provencal, J. J.	3,240 00		Mogk, W. H.	3,600 00	
Verville, T. F.	4,500 00		Hamilton:		
<i>Quebec:</i>					
Beauchamp, J. F.	4,200 00		Curtis, F. L.	3,120 00	
Bruneau, J. G.	3,720 00	2,258 41	Ford, H. A.	3,840 00	
Dussault, J. J.	3,720 00	1,104 53	(Aug. 9)		
Frechette, P. E.	3,240 00	2,430 75	MacLean, W. M.	4,800 00	
Gagnon, J. L.	3,720 00		Stipe, C. D.	3,120 00	
Gignac, L. F.	3,300 00		Way, W. J.	3,120 00	
Girard, P. E.	3,300 00		Kingston:		
Halpin, R. V.	4,080 00	516 35	Morris, S. A.	3,240 00	
Jobin, G. I.	3,480 00		Scott, G. B.	3,600 00	
Laberge, J. A.	3,300 00		Kirkland Lake:		
Letourneau, J. A.	3,120 00		MacDonald, A. G.	3,120 00	
Michaud, M. L.	3,000 00		(Feb. 13)		
Moffet, J. A.	3,300 00		Kitchener:		
Morin, J. B.	4,680 00		Hachborn, T. H.	3,600 00	
Pouliot, J. E.	3,000 00		Oswald, C. L.	3,300 00	
Savard, J. M.	3,300 00		Lindsay:		
Therien, J. C.	3,000 00	1,787 65	Warner, A. R.	3,120 00	
St. Hyacinthe:			London:		
Robert, R. R.	3,000 00		Callahan, A. B.	3,960 00	
St. Jean:			Chowen, H. T.	3,000 00	
Rameau, C. E.	3,120 00		Crawford, S. A.	3,120 00	
Shawinigan Falls:			(Jan. 9)		
Jacques, J. J.	3,120 00		Flaherty, J. A.	3,300 00	1,661 03
Sherbrooke:			Henderson, W. R.	3,120 00	586 00
Croteau, W. W.	3,300 00		May, W. J. (Aug. 6) ..	5,100 00	
Desruisseaux, E. J.	3,600 00		McVicar, A. B.	3,240 00	
Sorel:			Merrifield, B. S.	3,720 00	524 68
Champoux, J. E.	3,120 00		Pearson, W. E.	4,200 00	
Thetford Mines:			Poole, A. W.	3,240 00	1,698 68
Lemieux, J. R.	3,120 00		Smith, W. H.	3,000 00	1,540 56
Three Rivers:			Stewart, J. W.	4,200 00	
Bernaquez, J. A.	3,300 00		Niagara Falls:		
Rompre, F. L.	3,000 00		Farrell, G. T.	3,120 00	
Valleyfield:			McCall, P. L.	3,600 00	
Rousseau, G.	3,120 00		North Bay:		
<i>Ontario</i>					
Barrie:			Allen, J. P.	4,800 00	558 35
Thompson, N. M.	3,120 00		Berry, H. N.	3,000 00	
Belleville:			Doran, W. W.	3,720 00	913 10
Waddell, J. C.	3,120 00		Gagne, W. J.	3,720 00	817 79
			Johnston, T. T.	3,000 00	535 18
			Klein, J. H.	3,720 00	547 66
			Laframboise, A. H.	3,120 00	
			Orillia:		
			Devitt, T. C.	3,120 00	
			(Mar. 2)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Oshawa:			Toronto— <i>Concluded</i>		
Gordon, W.	3,300 00		Falvey, W. P.	4,500 00	
Moran, N. J.	3,600 00		Ferguson, J.	3,000 00	
Ottawa:			Fitchett, J. W.	3,480 00	
Cunliffe, B. J.	3,360 00		Gibson, W. W.	3,000 00	
D'Auray, A.	3,000 00		Giroux, J. C.	3,480 00	
Duguy, J. E.	5,400 00		Giroux, O. J.	3,000 00	
Gauvin, J. E.	3,120 00		Girvan, J. P.	5,400 00	
Gravel, E.	3,720 00	905 19	Gordon, W. G.	3,240 00	1,518 38
Hall, R. E.	3,480 00		Goss, E. B.	3,000 00	
Lawrence, G. H.	4,080 00	1,204 04	Holmes, A.	3,480 00	
Logan, J. H.	3,000 00		Horton, W. H.	3,660 00	
Lyon, S. C.	3,000 00		Johnston, W. H.	3,240 00	1,787 49
Macklem, G. E.	4,200 00		Little, J. C.	4,260 00	942 71
MaeNabb, C. B.	4,080 00		Matthews, J. A.	3,000 00	
Maloney, M. F.	3,000 00		McBride, G. A.	3,000 00	
McClure, C. E.	3,300 00		McCourt, J. T.	3,600 00	
McDonald, K. C.	3,240 00	899 82	Milne, G.	3,240 00	1,930 28
Needham, E. O.	3,480 00		Murphy, A.	3,000 00	
St. Germain, J. C.	3,000 00		Naylor, J. S.	4,380 00	
St. Jean, P. R.	3,000 00		New, W. T.	3,000 00	
Wilson, J. F.	3,240 00	547 40	Perry, V. R.	3,000 00	
Owen Sound:			Redditt, B. B.	3,000 00	
McDonald, N. E.	3,240 00		Reeve, R. H.	3,720 00	
Pembroke:			Relyea, J. D.	3,900 00	
Coxford, R. C.	3,120 00		Sangster, B. T.	4,200 00	
Peterborough:			Smith, A. V.	3,000 00	
Laheur, C.	3,600 00		Storey, W. T.	3,720 00	1,897 57
White, H. E.	3,300 00		Strathdee, D.	3,300 00	
Port Arthur:			Thornton, H. R.	3,000 00	
Greer, M. E. (Mar. 25) ..	3,000 00		Willis, C. R.	3,000 00	
Logan, A.	3,300 00		Willmot, W. C.	3,300 00	
St. Catharines:			Waterloo:		
Cline, A. R.	3,600 00		Dotzert, C.	3,120 00	
St. Thomas:			Welland:		
McDonald, F. G.	3,120 00		Morris, A. B.	3,000 00	
Sarnia:			Stewart, M. F. (May 4) ..	3,120 00	
McCann, T. J.	3,240 00		Windsor:		
Tobin, E. J.	3,000 00		Hampton, T.	3,000 00	
Sault Ste. Marie:			Kelly, J. C. (Jan. 15) ..	4,200 00	
Crawford, W. A.	3,000 00		Mahoney, J. H.	4,200 00	
Johnston, J. H.	3,300 00		Sylvestre, R. E.	3,000 00	
Simcoe:			Woodstock:		
Leask, L. F.	3,120 00		Steele, J. R.	3,240 00	
Stratford:			<i>Manitoba</i>		
Ruston, F.	3,240 00		Brandon:		
Sudbury:			Bain, W. B.	3,300 00	
Boivin, H. N.	3,120 00		Forbes, R. K.	3,600 00	
Miller, J. C.	3,600 00		Winnipeg:		
Timmins:			Aitken, J. R. (Dec. 2) ..	3,000 00	
King, E. H.	3,240 00		Brookes, J. H.	3,000 00	
Reid, E. L.	3,000 00		Brown, J.	3,360 00	
Toronto:			Davidson, J. G.	3,120 00	
Baker, A.	3,000 00		Davies, A. E.	3,000 00	
Burritt, J. C.	3,300 00		Dixon, G. J. (Sept. 1) ..	3,000 00	
Berry, J. T.	3,000 00		Heisler, C. W.	4,800 00	
Blackstone, N. W.	3,480 00		Hives, C. A. (Aug. 15) ..	3,600 00	
Brown, I. E.	3,240 00		Hobday, L. S.	3,000 00	
Carson, W. J.	3,900 00		Irle, T. A.	4,080 00	594 41
Chainly, G. E.	3,660 00		Lowry, H.	3,000 00	
Cormack, W. J.	3,000 00		McIntosh, R.	3,000 00	
Craig, J. N.	3,300 00		Murdock, W.	3,480 00	
Dearle, C. A.	3,480 00	2,329 37	Newton, S.	3,000 00	
Dickey, W. J.	3,480 00		Rutledge, T. A. (Nov. 1) ..	5,400 00	
Donnelly, C.	3,900 00		Sargeant, R. A.	3,480 00	
Ellis, P. W.	3,000 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Winnipeg—Concluded</i>			<i>Edmonton—Concluded</i>		
Sterland, R.	3,000 00		Cutts, E. J.	3,000 00	1,250 05
Sutton, L. J.	3,000 00		Gregory, H. W.	4,680 00	
Swinford, F.	3,120 00		Mitchell, E. H.	3,960 00	660 64
Vermader, J.	3,720 00	793 73	Neal, H. C.	3,120 00	974 70
Whatmough, E.	4,200 00		Perraton, W.	3,120 00	
<i>Saskatchewan</i>			Reilly, T. J.	5,100 00	
<i>Moose Jaw:</i>			Tessier, J. N.	3,540 00	
Anderson, J. F.	4,440 00		<i>Lethbridge:</i>		
Armstrong, H. T.	3,000 00		Cook, W. A.	3,000 00	
Brown, J.	3,000 00		Darlington, A.	3,300 00	
Gronow, P. J.	3,240 00		<i>Medicine Hat:</i>		
Hauser, F. J.	3,360 00		Johnson, W. J.	3,120 00	
Kerr, J. F.	3,480 00	604 64	<i>British Columbia</i>		
Paseoe, A. W.	3,240 00	812 00	<i>Kamloops:</i>		
Woodrow, F. R.	3,600 00		Neill, W. E.	3,120 00	
<i>North Battleford:</i>			<i>Kelowna:</i>		
Allen, J. C.	3,180 00		Bailey, E. R.	3,360 00	
<i>Prince Albert:</i>			<i>Nanaimo:</i>		
Doyle, H. L.	3,360 00		Booth, E. B.	3,120 00	
<i>Regina:</i>			<i>Nelson:</i>		
Godbolt, F. T.	3,300 00		Monahan, R. M.	3,120 00	
Labelle, L. J.	4,800 00		<i>New Westminster:</i>		
Sissons, W. H.	3,300 00		Bowden, A. L.	3,600 00	
Thompson, A. J.	4,080 00		Huff, C. S.	3,240 00	
Usher, W. H.	3,000 00		<i>Prince Rupert:</i>		
<i>Saskatoon:</i>			Morison, J. R.	3,000 00	
Cumming, L. S.	3,960 00		<i>Trail:</i>		
Duggleby, L. H.	3,240 00		Twaddle, J. B.	3,120 00	
Grant, K.	3,000 00		<i>Vancouver:</i>		
Hardy, H. F.	3,900 00		Bate, S. C.	3,120 00	
Higgins, F. L.	3,000 00	946 54	Beckett, J. H.	3,000 00	
Hunter, J. H.	5,100 00		Black, A. S.	3,360 00	
MacDonald, H.	3,300 00	573 50	Buck, M. W.	3,000 00	
Parker, H. S.	3,000 00	963 70	Caterall, A. E.	3,000 00	
Revill, H.	3,300 00		Davidson, A. E.	3,480 00	
Rippengale, W.	3,960 00		Dunmore, R. W.	3,000 00	
Rorison, J.	3,120 00		Haworth, T. R.	3,000 00	1,008 08
Strumm, R. H.	3,000 00		Kirk, C.	3,720 00	906 92
<i>Alberta</i>			Knapton, F.	3,360 00	
<i>Calgary:</i>			McConaghy, J. A.	3,300 00	
Andrews, C. P.	3,240 00		(Feb. 6)		
Argue, F.	4,500 00		McLean, W. E.	3,720 00	1,714 27
Baker, C. W.	3,300 00		Middlemiss, F. H.	4,200 00	
Black, G. E.	3,480 00	1,021 59	Nelson, M. M.	3,240 00	
Dean, O. T.	3,300 00	565 78	Storey, C. C.	4,800 00	
Dingle, A. W.	5,100 00		Turner, J.	4,080 00	907 40
Goodman, R. J.	3,960 00	541 67	Wilson, W. H.	3,300 00	667 41
Salisbury, W. R.	3,000 00		<i>Victoria:</i>		
Stephen, R.	3,240 00	714 75	Gardiner, G. H.	4,200 00	
Taylor, A.	3,120 00		(Mar. 2)		
Watson, F.	3,300 00		Humber, H. G.	3,000 00	
<i>Edmonton:</i>			Sinclair, J. B.	4,200 00	
Beaton, G. M.	3,960 00	1,336 21	<i>Yukon</i>		
Caldwell, T. R.	3,120 00		<i>Dawson:</i>		
Campbell, A. D.	3,000 00		†Johnstone, J. K.	3,120 00	

† Also received an annual living allowance of \$1,500.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
OTTAWA—HEADQUARTERS		POST OFFICES AND			
ADMINISTRATION		DISTRICT OFFICES			
		Quebec:		Winnipeg:	
Wilson, G. C.	\$ 551 31	Boissinot, J. A.	1,006 01	Yorke, H. R.	534 22
		Clermont, J. W. ..	1,803 37		

Suppliers receiving \$10,000 or over from this Department

The Bell Telephone Co. of Canada, Montreal, Que., \$22,803.36; British American Bank Note Co. Ltd., Ottawa, Ont., \$21,601.35; Canadian Bank Note Co. Ltd., Ottawa, Ont., \$339,721.76; The Canadian Fairbanks-Morse Co. Ltd., Montreal, Que., \$11,309.17; Dominion Government, Department of Justice, \$101,218.94 (Penitentiaries: British Columbia, \$4,573.20, Dorchester, \$7,732.80, Kingston, \$21,022.26, Manitoba, \$22,847.25, St. Vincent de Paul, \$45,043.43), Department of Public Printing and Stationery, \$807,339.66; Dominion Textile Co. Ltd., Montreal, Que., \$262,779.09; Eastern Steel Products, Ltd., Montreal, Que., \$67,170.27; Finnie Manufacturing Co. Ltd., Pointe aux Trembles, Que., \$113,774.52; Galt Metal Industries, Ltd., Galt, Ont., \$14,733.34; The Hamilton Cotton Co. Ltd., Hamilton, Ont., \$15,747.56; International Business Machines Co. Ltd., Toronto, Ont., \$25,618.08; Kingsley Manufacturing Co. Ltd., Toronto, Ont., \$122,631.76; J. E. Lortie Co. Ltd., Montreal, Que., \$10,394.45; Master Craft Uniform Co., Reg'd., Quebec, Que., \$245,110.71; Melville Machinery Co., Montreal, Que., \$10,133.39; The Miner Rubber Co. Ltd., Montreal, Que., \$12,852.76; John Neville Paper Co., Ottawa, Ont., \$19,379.16; Office Specialty Manufacturing Co. Ltd., Newmarket, Ont., \$48,964.84; Pitney-Bowes of Canada, Ltd., Toronto, Ont., \$26,789.84; The Pritchard-Andrews Co. of Ottawa, Ltd., Ottawa, Ont., \$30,215.60; Remington Rand, Ltd., Toronto, Ont., \$90,465.80; Richmond Tailors, Ltd., Richmond Hill, Ont., \$16,431.64; Standard Tube Co. Ltd., Woodstock, Ont., \$26,587.14; J. Spencer Turner Co. Ltd., Hamilton, Ont., \$90,289.03; United-Carr Fastener Co., Ltd., Hamilton, Ont., \$13,821.32; United Kingdom Government, Postmaster General, \$55,033.81; Walsh Advertising Co. Ltd., Windsor, Ont., \$57,428.95; Jay Wolfe, Inc., Montreal, Que., \$19,440.

1947-48

PUBLIC ACCOUNTS

PART II

Q

POST OFFICE DEPARTMENT

APPENDIX

POST OFFICE DEPARTMENT—*Concluded*

Statement of Revenue and Expenditure for the year ended March 31, 1948

Gross Postal Revenue		91,613,618 43
Less: Expenses paid from Postal Revenue		13,855,210 27
Net Postal Revenue		77,758,408 16
Miscellaneous Revenue—		
Proceeds from Sales	3,879 31	
Services and Service Fees.....	1,000 00	
Refunds of Expenditure	4,311 67	
Miscellaneous	1,201 92	
		10,392 90
Special Receipts—		
Miscellaneous War, Demobilization and Reconversion Revenues		2,166 27
Total, transferred to Receiver General of Canada		77,770,967 33
Deduct:		
Expenditure paid from Parliamentary Appropriations		67,943,475 57
Excess of Revenue over Expenditure		\$ 9,827,491 76

NOTE.—The Gross Postal Revenue as shown above includes the stamp tax on cheques and certain other instruments; and excise tax on Post Office money orders, postal notes, letters and post cards, collected under authority of the Excise Tax Act. The foregoing taxes as paid by use of postage cannot be established accurately but insofar as money orders and postal notes are concerned, the tax amounted to approximately \$1,000,000.

1947-48
PUBLIC ACCOUNTS

PART II

R

PRIME MINISTER'S OFFICE

Details of
REVENUES AND EXPENDITURES

PRIME MINISTER'S OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—

Ordinary\$ 99,268 33

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
R-2	Stat.	The Prime Minister's Salary and Motor Car Allowance.....	17,000 00	17,000 00	16,999 92
R-2	268	Salaries of Staff and Other Pay-list Items.....	87,917 00	82,268 33	71,732 89
		Total Ordinary.....	\$ 104,917 00	\$ 99,268 33	\$ 88,732 81

Salary of the Prime Minister, Rt. Hon. W. L. Mackenzie King, Salaries Act, c. 24, 1944..\$ 15,000 00
 Motor Car Allowance to Prime Minister, Appropriation Act, No. 5, c. 61, 1931.....\$ 2,000 00

The Right Honourable W. L. Mackenzie King received travelling expenses of \$3,001.70, which were charged to Department of External Affairs, Votes 41 and 44.

Vote 268 Salaries of Staff and Other Pay-list Items

	Estimates	Allotments	Expenditures
Salaries	87,375 00	87,375 00	82,104 92
Other Pay-list Items	542 00	542 00	163 41
	\$ 87,917 00	\$ 87,917 00	\$ 82,268 33

As at March 31, 1948, there were 30 salaried employees being paid from this vote, of whom 14 were permanent and 16 temporary. A list of those receiving salaries at annual rates of \$3,000 or over on that date follows: P. Ackland, \$6,500; J. E. Handy, \$4,800; A. E. Horne, \$3,240; J. W. Pickersgill, \$10,000; R. A. G. Robertson, \$6,500.

Travelling expenses of \$500 or over (charged to Department of External Affairs, Vote 41) were paid to: J. E. Handy, \$1,440.05; J. S. Nicol, \$1,302.83; J. W. Pickersgill, \$1,167.47.

1947-48
PUBLIC ACCOUNTS

PART II
S

PRIVY COUNCIL OFFICE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

PRIVY COUNCIL OFFICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—		
Ordinary	1,287,076 69	
Demobilization and Reconversion	8,124 48	
		1,295,201 17
Revenues—		
Ordinary		142,863 44
Net Charge		<u>\$1,152,337 73</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[14] Sundry Suspense Accounts.....	\$ 68 60		\$ 68 60

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page S-5 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Refunds of Expenditure.....	140,678 44	
B Miscellaneous	2,185 00	
Total Ordinary	<u>\$ 142,863 44</u>	

Details

Ordinary Revenue—		
A Refunds of Previous Years' Expenditures: Federal District Commission—Refunds of unexpended portion of 1946-47 Appropriations, \$140,676.44; sundry, \$2		140,678 44
B Miscellaneous: Fines collected for violation of traffic regulations in Federal District, \$2,165; sundry, \$20		2,185 00
Total Ordinary		<u>\$ 142,863 44</u>

Certified correct.

A. D. P. HEENEY,
Clerk of the Privy Council.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
S-3	269	General Administration	132,069 00	113,262 09	97,162 38
FEDERAL DISTRICT COMMISSION					
S-4	270	Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission	231,500 00	231,500 00	405,799 99
S-4	Stat.	Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission	300,000 00	300 000 00	300,000 00
S-4	Stat.	Payment to the Federal District Commission for the purchase of land or the carrying into effect of any scheme of improvements or undertakings as authorized by an Act to amend the Federal District Commission Act, 1927, c. 51, 1946	600,000 00	600,000 00	
S-4	271	Expenses of the National Capital Planning Committee	67,500 00	26,814 60	5,000 00
S-4	814	National Capital Planning Committee—Preliminary investigations and engineering respecting a proposed bridge over the Rideau Canal in the City of Ottawa	100,000 00	15,000 00	
GENERAL					
S-5		Transfer from Vote 74, Unforeseen Expenses (Dept. of Finance)	500 00	500 00	500 00
		Total Ordinary	1,431,569 00	1,287,076 69	808,462 37
DEMOBILIZATION AND RECONVERSION					
S-5	560	Statutory Orders and Regulations—Administration	14,801 00	8,124 48	26,717 47
		<i>Expenditures: from Appropriations not required for 1947-48</i>			18,227 72
		Total Demobilization and Reconversion	14,801 00	8,124 48	44,945 19
		Grand Total	\$ 1,446,370 00	\$ 1,295,201 17	\$ 853,407 56

Vote 269 General Administration

	Estimates	Allotments	Expenditures
Salaries	105,954 00	105,954 00	100,081 44
Other Pay-list Items	1,115 00	1,115 00	165 89
Printing and Stationery	10,000 00	10,000 00	6,847 23
Sundries	15,000 00	15,000 00	6,167 53
	\$ 132,069 00	\$ 132,069 00	\$ 113,262 09

As at March 31, 1948, there were 34 salaried employees being paid from this vote, of whom 20 were permanent and 14 temporary.

A list of those who were receiving salaries at annual rates of \$3,000 or over on that date follows: A. D. P. Heeney, Clerk of the Privy Council, \$15,000; J. R. Baldwin, \$8,000; E. W. T. Gill, \$6,000; W. E. D. Halliday, \$4,080; A. M. Hill, \$6,000; J. Matte, \$5,000; P. M. Pelletier, \$4,080; M. G. Roe, \$3,480; E. T. Souliere, \$3,120.

PUBLIC ACCOUNTS: PART II

FEDERAL DISTRICT COMMISSION

The accounts of the Commission are audited by the Auditor General of Canada pursuant to the provisions of section 18, of the Federal District Commission Act, c. 55, 1927, and his report in this connection will be found in the Appendix to this section, see page S-8.

Vote 270 Maintenance and improvement of grounds adjoining Government Buildings, Ottawa, and improvements to the Parkway System under the control of the Federal District Commission.....	231,500 00
Expenditures	\$ 231,500 00

Expenditures represent payments to the Federal District Commission.

Maintenance of parks, parkways and plant, Ottawa and vicinity, under control of the Federal District Commission.....	\$ 300,000 00
---	----------------------

This is a statutory grant paid to the Federal District Commission under the provisions of the Federal District Commission Act, c. 55, 1927, as amended.

Payment to the Federal District Commission for the purchase of land or the carrying into effect of any scheme of improvements or undertakings as authorized by an Act to amend the Federal District Commission Act, 1927, c. 51, 1946.....	\$ 600,000 00
---	----------------------

Section 9 (1) of the 1927 Act, as amended by the above authority, reads as follows: "After the thirty-first day of March, one thousand nine hundred and forty-seven, the Minister may provide, for the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission, by the sale or other disposition of securities of the Commission, guaranteed as hereinafter provided, an amount or amounts not to exceed in the aggregate three million dollars, or he may, with the approval of the Governor in Council, pay to the Commission, out of any unappropriated moneys in the Consolidated Revenue Fund, such sum or sums, not exceeding three million dollars as may be required for said purposes, or may make such provision partly in one way and partly in the other."

P.C. 16/1727 dated April 30, 1947 and P.C. 15/262 dated January 23, 1948, authorized the payment of the above amount out of unappropriated moneys in the Consolidated Revenue Fund.

Vote 271 Expenses of the National Capital Planning Committee.....	67,500 00
Expenditures	\$ 26,814 60

P.C. 1266, April 18, 1946, approved By-Law No. 28 of the Federal District Commission (enacted on March 8, 1946), providing for formation of the National Capital Planning Committee. This Committee consists of seventeen members and is the permanent planning body for the National Capital District, the boundaries of which are defined by P.C. 5634, August 16, 1945.

Payment was made to the Federal District Commission.

Vote 814 National Capital Planning Committee—Preliminary investigations and engineering respecting a proposed bridge over the Rideau Canal in the City of Ottawa.....	100,000 00
Expenditures	\$ 15,000 00

Expenditures represent payments to the Federal District Commission for preliminary investigation and preparation of plans.

GENERAL

Transfer from Vote 74—Unforeseen Expenses (Department of Finance)	500 00
Expenditures	<u>\$ 500 00</u>

Expenditures were for travelling and other expenses of the Hon. Wishart Robertson, as authorized by Treasury Board Minute, T.338288 B., September 18, 1947.

DEMobilIZATION AND RECONVERSION

Vote 560 Statutory Orders and Regulations—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	11,853 00	11,853 00	7,025 47
Other Pay-list Items	148 00	148 00	42 80
Printing and Stationery	2,800 00	2,800 00	1,056 21
	<u>\$ 14,801 00</u>	<u>\$ 14,801 00</u>	<u>\$ 8,124 48</u>

As at March 31, 1948, there were 4 temporary salaried employees being paid from this vote.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[14] Sundry Suspense Accounts				
Unclaimed Cheques Suspense—Federal District				
Commission	<u>\$ 68 60</u>			<u>\$ 68 60</u>

All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

1947-48

PUBLIC ACCOUNTS

PART II

S

PRIVY COUNCIL OFFICE

APPENDIX

FEDERAL DISTRICT COMMISSION

(INCORPORATED UNDER THE FEDERAL DISTRICT COMMISSION ACT, 1927)

Balance Sheet as at March 31, 1948

ASSETS		LIABILITIES AND PROPRIETARY INTEREST	
Cash on Hand and in Bank		Liabilities	
Investments:		Accounts Payable and Accrued Charges	42,701 84
Canadian National Railway Bonds (Market value \$19,250.00), at cost	20,136 00	Receiver General of Canada, unexpended funds provided from Government appropriations:	
Wright and Pontiac Telephone Company—2 shares, nominal value	1 00	Vote 270 (1947-48) Schedule "E"	12,000 00
Accounts and Rentals Receivable	13,176 53	Vote 814 (1947-48) Schedule "F"	7,727 79
Deduct: Provision for doubtful accounts	200 00		
Inventories, as determined and certified by the Management, at cost:		Accountable Advances:	
Loose tools and small equipment	57 864 76	For purchase of land, Schedule "D"	229,362 28
Shop and office supplies	21,130 95	For improvement and maintenance of grounds, etc., Schedule "G"	1,339 21
Trees and shrubs in nursery	8,626 20		
Moveable park benches and snow fences	9,499 55	Provision for Replacement of Equipment	230,701 49
Deferred Charges and Prepaid Expenses:			2,500 00
Deposits on land purchases under negotiation ..	126,685 96		
Unemployment insurance stamps on hand	983 85	Proprietary Interest	
Fixed Assets, at actual or estimated cost (less depreciation) Schedule "A"		Balance at April 1, 1947	4,762,803 96
		Accretions during the year, Schedule "H"	365,270 56
			5,128,074 52
			<u>85,423,705 64</u>

Approved on behalf of the Commission.

F. E. BRONSON,
*Chairman.*H. R. CRAM,
Secretary.

I have examined the accounts of the Federal District Commission for the year ended March 31, 1948, and have obtained all the information and explanations I have required. In my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs as at March 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Commission.

WATSON SELLAR,
Auditor General.

FEDERAL DISTRICT COMMISSION—Continued

SCHEDULE "A"

Statement of Fixed Assets as at March 31, 1948

Description	Additions and Reductions during the year (net)	Total at March 31, 1948 at actual or estimated cost	Depreciation to March 31, 1948	Depreciated Value
Land:				
Purchased and donated—				
Parks, driveways, etc.	177,483 73	2,158,535 50		2,158,535 50
Gatineau Park	63,338 94	265,355 62		265,355 62
Held under lease or licence of occupation		1 00		1 00
	240,822 67	2,423,892 12		2,423,892 12
Roads and driveways		1,390,460 00	820,444 25	570,015 75
Bridges and approaches		940,331 95	309,309 68	631,022 27
Parks and boulevards—construction and develop- ment	4,823 42	841,323 73		841,323 73
Permanent park benches and parkway lighting system	2,121 00	161,446 00	66,200 28	95,245 72
Buildings		237,245 69	129,059 03	108,186 66
Machinery and equipment	23,035 95	83,356 86	25,337 09	58,019 77
Motor vehicles	2,247 33	31,793 00	15,251 24	16,541 76
Office furniture and fixtures	1,066 95	8,163 54	2,765 97	5,397 57
Totals	\$ 260,228 48	\$6,118,012 89	\$1,368,367 54	\$4,749,645 35

SCHEDULE "B"

Statement of Income and Expenditure for the year ended March 31, 1948

Income			
Government of Canada:			
Statutory Grant provided for the general purposes of the Com- mission, as authorized by Section 8 of the Federal District Commission Act, 1927—as amended by Chapter 51—1946 ..		300,000 00	
Special Statutory Grant, as authorized by Section 9(1) of the Federal District Commission Act, 1927—as amended by Chapter 51—1946, Schedule "D"		370,637 72	
Funds provided from Vote 270 for maintenance of grounds adjoining Government buildings, Ottawa, Schedule "E" ..	219,500 00		
Funds provided from Votes 271 and 814 for activities of the National Capital Planning Committee, Schedule "F"	34,086 81		
		253,586 81	
			924,224 53
Other Income:			
Rentals—equipment (\$13,973.90) and real estate (\$3,149.65) ..		17,123 55	
Interest		2,413 78	
Supervision and overhead charges		7,376 12	
Proceeds from sale of equipment and supplies		7,787 67	
Recoveries for property damage		1,875 05	
Miscellaneous		542 41	
			37,118 58
			961,343 11
Expenditure			
Maintenance of parks, parkways and plant, etc.—Ottawa and vicinity—under the control of the Commission, Schedule "C" ..		306,894 51	
Expenditure from Special Statutory Grant, Schedule "D"		370,637 72	
Maintenance and improvements of grounds adjoining Govern- ment buildings, Ottawa, and improvements to parkway system under the control of the Commission, Schedule "E"	219,500 00		
Activities of the National Capital Planning Committee, Schedule "F"	34,086 81		
			931,119 04
Excess of Income over Expenditure, transferred to Schedule "H" ..			\$ 30,224 07

FEDERAL DISTRICT COMMISSION—Continued

SCHEDULE "C"

Statement of expenditure from the statutory grant, and from other income of the Commission, for maintenance of parks, parkways and plant, etc., Ottawa, and vicinity, under control of the Commission, for the year ended March 31, 1948, as approved by Order in Council
P.C. 4127 of September 15, 1948

Operating Expenditure		
Maintenance Expenses:		
Nursery operations and idle greenhouse expense	12,741 62	
Equipment, repairs, gasoline, etc. (including provision for replacements \$2,500 00)	23,984 22	
Mosquito control expense (Commission's share)	4,485 20	
Other maintenance expenses	205,292 79	
		246,503 83
Administration—pro-rated		21,686 15
Retirement annuity for A. Stuart		3,000 00
		271,189 98
Deduct		
Prior year's adjustments		82 55
		271,107 43
Excess of expenditure over amount provided from Government of Canada appropriation Vote 270—re maintenance and improvement of grounds adjoining Government buildings, Ottawa, and improvements to the parkway system under the control of the Commission, Schedule "E"		9,005 69
		280,113 12
Capital Expenditure		
Machinery and equipment	21,818 09	
Motor vehicles	4,372 55	
Office furniture and fixtures	590 75	
		26,781 39
Total, transferred to Schedule "B"		\$ 306,894 51

SCHEDULE "D"

Statement of Expenditure from Special Grant provided under Section 9 (1) of the Federal District Commission Act, 1927—as amended "for the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission" for the year ended March 31, 1948

Operating Expenditure		
Office expense		709 57
Capital Expenditure		
Land:		
Parks, driveways, etc.		
Ottawa, Hull and vicinity	2,241 17	
Rideau River driveway	119,995 95	
Ottawa River driveway	70,758 42	
		192,995 54
Gatineau Park		50,088 65
		243,084 19
Furniture and fixtures		158 00
		243,242 19
Deposits, on land purchases under negotiation		126,685 96
Total, transferred to Schedule "B"		\$ 370,637 72

SUMMARY OF ACCOUNT WITH THE RECEIVER GENERAL OF CANADA

Funds received by authority of Orders in Council:		
P.C. 16/1727 of April 30, 1947	100,000 00	
P.C. 15/262 of January 23, 1948	500,000 00	
		600,000 00
Expended as above		370,637 72
Unexpended, per Balance Sheet		\$ 229,362 28

FEDERAL DISTRICT COMMISSION—Continued

SCHEDULE "E"

Statement of expenditure from Government of Canada appropriation (Vote 270) for maintenance and improvement of grounds adjoining government buildings, Ottawa, and improvements to the parkway system, under control of the Commission for the year ended March 31, 1948, as approved by Order in Council P.C. 4127 of September 15, 1948

Operating Expenditure		
Contingencies and supplies	10,356 05	
Ordinary improvements, maintenance and services	144,354 32	
Gatineau Park maintenance	30,128 60	
Administration	10,369 79	
		195,208 76
Special Projects:		
Rideau Hall. Repainting and repairing fence and relocating roadway in grounds	3,204 00	
Painting Champlain and Minto Bridges	10,914 09	
Improvements, landscaping, drainage, planting, etc.	19,178 84	
		33,296 93
		228,505 69
Less: Contributed from statutory grant and other income of the Commission, Schedule "C"		9,005 69
Total, transferred to Schedule "B"		\$ 219,500 00

SUMMARY OF ACCOUNT WITH THE RECEIVER GENERAL OF CANADA

Vote 270		\$ 231,500 00
Appropriated		231,500 00
Received		219,500 00
Expended as above		\$ 12,000 00
To be refunded		

SCHEDULE "F"

Activities of the National Capital Planning Committee for the year ended March 31, 1948
Statement of Expenditure from Government of Canada appropriations

Expenses of preliminary investigation and engineering respecting proposed bridge over the Rideau Canal in the City of Ottawa, paid from Vote 814			
Test borings	1,483 53		
Salaries	5,742 92		
Travelling expenses	45 76		7,272 21
Expenses of the Committee, paid from Vote 271			
Administrative Expenses:			
Staff salaries	9,741 65		
Travelling expenses	2,318 67		
Office supplies and services	737 34		
Services of the National Film Board	13,491 94	26,289 60	
Capital Expenditure:			
Office furniture and fixtures	525 00		26,814 60
			\$ 34,086 81
Total, transferred to Schedule "B"			

SUMMARY OF ACCOUNT WITH THE RECEIVER GENERAL OF CANADA

	Total	Vote 271	Vote 814
Appropriated	\$ 167,500 00	\$ 67,500 00	\$ 100,000 00
Received	41,814 60	26,814 60	15,000 00
Expended as above	34,086 81	26,814 60	7,272 21
To be refunded	\$ 7,727 79		\$ 7,727 79

SCHEDULE "H"

FEDERAL DISTRICT COMMISSION—Concluded**Accretions to Proprietary Interest during the year ended March 31, 1948**

Fixed Assets Purchased:		
Schedule "C"	26,781 39	
Schedule "D"	243,242 19	
Schedule "F"	525 00	
	<hr/>	270,548 58
Deposits, on land purchases under negotiation, Schedule "D"		126,685 96
Inventory Adjustments:		
Maintenance and operating supplies—increases	11,448 31	
Fixed assets—decreases	903 14	
	<hr/>	10,545 17
Gain on Fixed Assets Sold		1,252 51
Excess of Income over Expenditure per Schedule "B"		30,224 07
		<hr/>
		439,256 29
Deduct: Depreciation for the Year		73,985 73
		<hr/>
Total, transferred to Balance Sheet		\$ 365,270 56
		<hr/>

1947-1948
PUBLIC ACCOUNTS

PART II
T

PUBLIC ARCHIVES

Details of
REVENUES AND EXPENDITURES

PUBLIC ARCHIVES

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

1961 Consolidated Deficit Account:

Expenditures—	
Ordinary	157,163 80
Revenues—	
Ordinary	36 67
Net Charge	\$ 157,127 13

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
Proceeds from Sales.....	25 00	
Refunds of Previous Years' Expenditures	11 67	22 00
Total Ordinary	\$ 36 67	\$ 22 00

Certified correct.

G. LANCTOT,
Dominion Archivist.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
T-3	272 815	General Administration and Technical Services...	162,809 00	157,163 80	147,776 09
		Expenditures: from Appropriations not required for 1947-48			1,130 00
		Total Ordinary	\$ 162,809 00	\$ 157,163 80	\$ 148,906 09

Vote 272 (and Vote 815, Further Supplementary Estimates) General Administration and Technical Services

	Estimates	Allotments	Expenditures
Salaries	137,227 00	137,227 00	135,175 67
Other Pay-list Items.....	1,320 00	1,320 00	158 94
A Living Allowances	8,512 00	8,512 00	7,570 26
Printing and Stationery.....	8,500 00	8,500 00	7,924 70
B Travelling Expenses.....	3,000 00	3,000 00	2,272 83
Purchase and Copying of Books, Papers, Manuscripts, Pictures, Maps, etc.....	2,500 00	2,500 00	2,497 60
Sundries	1,750 00	1,750 00	1,563 80
	<u>\$ 162,809 00</u>	<u>\$ 162,809 00</u>	<u>\$ 157,163 80</u>

This vote was provided to cover administrative costs including those of offices in London, England, and Paris, France, and for the purchase of original records, documents and other material for the Public Archives of Canada.

As at March 31, 1948, there were 54 salaried employees being paid from this vote, of whom 35 were permanent and 19 temporary. A list of those who were receiving salaries at annual rates of \$3,000 or over at that date follows: G. Lanctot, Dominion Archivist, \$10,000; G. W. Bailey, \$3,000; M. M. J. Bourque, \$3,060; L. Brault, \$3,780; P. Brunet, \$4,380; C. J. Dewar, \$3,000; N. Fee, \$6,000; F. W. Gibson, \$4,080; R. LaRocque, \$3,600; S. Marion, \$4,800; J. S. Patrick, \$3,240; A. H. J. Richardson, \$3,120; N. Story, \$3,480.

A Living allowances were paid to 4 members of the Paris staff under authority of P.C. 84/301, January 28, 1947 and P.C. 29/1230, March 31, 1947.

B Travelling expenses of \$2,238.23 were paid to G. Lanctot.

1947-48
PUBLIC ACCOUNTS

PART II
U

DEPARTMENT OF PUBLIC PRINTING
AND STATIONERY

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC PRINTING AND STATIONERY

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—	
Ordinary	535,701 10
Revenues—	
Ordinary	236,994 33
Net Charge	<u>\$ 298,706 77</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[2] Departmental Working Capital Advances	\$1,106,040 30	\$ 408,878 43	\$1,514,918 73
LIABILITIES			
[13] Deferred Credits	14 00	6 93	20 93
[14] Sundry Suspense Accounts	25 50		25 50
	<u>\$ 39 50</u>	<u>\$ 6 93</u>	<u>\$ 46 43</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page U-5 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Proceeds from Sales	236,994 33	268,372 60
B Refunds of Expenditure		827 01
Total Ordinary	<u>\$ 236,994 33</u>	<u>\$ 269,199 61</u>

Details

	1947-48	1946-47
Ordinary Revenue—		
A Proceeds from Sales:		
Canada Gazette—Subscriptions, copies and advertising	59,607 82	52,474 96
Sale of Publications:		
Parliament and Departments	43,924 67	32,096 14
General Public	103,029 79	129,911 40
Waste Paper Contract	22,225 00	21,225 00
The sale of waste paper was made to Betcherman Iron and Metal Co., Ltd., Ottawa, under an annual contract approved by the Governor in Council.		
Sale of discarded material, etc.	45 40	88 24
Surplus on operation of Printing Branch	8,161 65	32,576 86
	236,994 33	268,372 60
B Refunds of Previous Years' Expenditures		827 01
Total Ordinary	\$ 236,994 33	\$ 269,199 61

Certified correct.

EDMOND CLOUTIER,
King's Printer.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
U-3	273	Departmental Administration.....	39,658 00	36,858 88	37,715 50
U-4	274	Printing, Binding and Distributing the Annual Statutes.....	30,000 00	28,150 12	14,589 82
	615				
U-4	275	Canada Gazette.....	80,520 00	80,473 08	60,067 19
	817				
U-4	276	Plant, Equipment and Replacements.....	182,500 00	147,046 74	23,241 31
	818				
U-4	277	Distribution of Official Documents.....	67,421 06	66,900 00	55,276 75
	278				
U-5	819	Printing and Binding Official Publications for sale and distribution to Departments and the Public.....	175,000 00	174,994 28	99,999 97
	616				
SUPERANNUATION AND RETIREMENT BENEFITS					
U-5	Stat.	Gratuities to families of deceased employees...	1,278 00	1,278 00	1,998 67
		Total Ordinary.....	\$ 576,377 06	\$ 535,701 10	\$ 292,889 21

Vote 273 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	29,908 00	28,458 00	25,848 96
Travelling Expenses	1,000 00	250 00	207 00
Printing and Stationery	7,250 00	7,550 00	7,492 40
Sundries	1,500 00	3,400 00	3,310 52
	\$ 39,658 00	\$ 39,658 00	\$ 36,858 88

As at March 31, 1948, there were 7 permanent salaried employees being paid from this vote.

Vote 274 (and (a) Vote 816, Further Supplementary Estimates, (b) Vote 615, Further Supplementary Estimates) Printing, Binding and Distributing the Annual Statutes....	30,000 00
Expenditures	\$ 28,150 12

The expenditures were incurred for printing, binding and distributing copies of Acts of Parliament: 3rd Session, Twentieth Parliament, 1947, English, 4,125, \$10,835.28; French, 680, \$6,398.89; sundry revised Statutes, 1,930 volumes, \$10,445.88; and binding only, 645 volumes, \$470.07.

Vote 275 (and Vote 817, Further Supplementary Estimates) *Canada Gazette*

	Estimates	Allotments	Expenditures
Salaries	5,940 00	7,892 35	7,892 35
A Printing and Binding	71,580 00	72,627 65	72,580 73
	<u>\$ 80,520 00</u>	<u>\$ 80,520 00</u>	<u>\$ 80,473 08</u>

As at March 31, 1948, there were 3 permanent salaried employees being paid from this vote.

A The work of printing and binding the *Canada Gazette* was executed by the Printing Branch of the Department.

Vote 276 (and Vote 818, Further Supplementary Estimates) Plant, Equipment and Replacements

	Estimates	Allotments	Expenditures
Equipment and Supplies	180,700 00	180,700 00	146,815 46
Freight, Duty, etc.	1,800 00	1,800 00	231 28
	<u>\$ 182,500 00</u>	<u>\$ 182,500 00</u>	<u>\$ 147,046 74</u>

This vote was provided to cover the cost of replacements of the printing plant and equipment in the Printing Bureau, which included payments to: Canadian Linotype, Limited, Toronto, \$87,206.80; Harris-Seybold-Potter (Canada) Limited, Toronto, \$13,335.96; Manton Brothers, Limited, Montreal, \$18,590.80.

Vote 277 Distribution of Official Documents

	Estimates	Allotments	Expenditures
Salaries	47,427 00	45,627 00	45,627 00
Allotted from Vote 73, Salaries, etc.	2,421 06	2,421 06	2,421 06
Other Pay-list Items	193 00	213 00	210 39
Delivery and Mechanical Supplies and Char Service	1,500 00	2,530 00	2,450 90
Printing and Stationery	9,610 00	7,810 00	7,643 46
Mechanical and Shipping Services	5,070 00	4,570 00	4,429 65
Sundries	1,200 00	4,250 00	4,117 54
	<u>\$ 67,421 06</u>	<u>\$ 67,421 06</u>	<u>\$ 66,900 00</u>

This vote was provided to cover the costs of distribution of the official publications of Parliament and the Government Departments.

As at March 31, 1948, there were 23 salaried employees being paid from this vote, of whom 10 were permanent and 13 temporary.

Vote 278 (and (a) Vote 819. Further Supplementary Estimates; (b) Vote 616. Further Supplementary Estimates) Printing and Binding Official Publications for sale and distribution to Departments and the Public

	Estimates	Allotments	Expenditures
Printing, etc., for free distribution	9,700 00	15,045 00	15,042 54
Printing, etc., for sale	165,300 00	159,955 00	159,951 74
	<u>\$ 175,000 00</u>	<u>\$ 175,000 00</u>	<u>\$ 174,994 28</u>

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 1,278 00
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Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	419 46	3,745 05
Previous Years—Collectable	737 45	552 31
—Uncollectable	8,562 64	8,562 64
	<u>\$ 9,719 55*</u>	<u>\$ 12,860 00*</u>

*Exclusive of accounts referred to in the Open Accounts.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[2] Departmental Working Capital Advances				
A King's Printer Advance—Printing.	892,163 84	5,818,080 74	5,563,839 48	1,146,405 10
A King's Printer Advance—Stationery	213,876 46	4,198,764 89	4,044,127 72	368,513 63*
	<u>\$ 1,106,040 30</u>	<u>\$ 10,016,845 63</u>	<u>\$ 9,607,967 20</u>	<u>\$ 1,514,918 73</u>
	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[13] Deferred Credits				
B Pay-list Deductions—Public Printing and Stationery	14 00	118,277 99	118,284 92	20 93
[14] Sundry Suspense Accounts				
Public Printing and Stationery Suspense		9,975 69	9,975 69	
C Unclaimed Cheques Suspense—Public Printing and Stationery .	25 50			25 50
	<u>25 50</u>	<u>9,975 69</u>	<u>9,975 69</u>	<u>25 50</u>
	<u>\$ 39 50</u>	<u>\$ 128,253 68</u>	<u>\$ 128,260 61</u>	<u>\$ 46 43</u>

*This advance is temporarily impaired by an amount of \$22,162.41 which is the excess of expenditures over revenues on the operations of the Stationery Branch and which has been carried forward to 1948-49 (see statement of operations of Stationery Branch).

A The Public Printing and Stationery Act, c. 162, R.S., as amended, authorizes advances from Consolidated Revenue Fund to the King's Printer, not exceeding \$2,000,000, "to enable him to purchase material for the execution of orders given or requisitions made under the provisions of the Act, and to pay the wages of workmen engaged in the execution of such orders or requisitions".

It is the practice of the King's Printer to add a percentage to the cost of the stationery purchased, to offset the cost of operation and this charge is reflected in selling prices; in the Printing Branch the charge for work done is made on a unit price basis for the various classes of work executed. The cost of light, heat, power, telephone services, etc., paid by the Department of Public Works, is not taken into account.

From the closing balance of \$1,514,918.73 shown above must be deducted the sum of \$405,787.54 representing amounts due the King's Printer at the close of the fiscal year and which are allowed as deductions under section 38 (as amended) of the Act in determining net advances outstanding.

The following is a statement of the operations for the year as shown in the King's Printer Advance Account:

PRINTING BRANCH

Work executed for departments and other governments	5,879,979 66	
Sundry sales	484 39	
		5,880,464 05
Cost of goods sold:		
Inventory April 1, 1947	851,593 03	
*Salaries, \$296,681.01; wages of prevailing rates staff, \$1,227,789.67	1,524,470 68	
*Paper, printing material, etc	1,789,937 55	
*Printing, binding, lithographing, etc., done outside the		
Department	2,412,913 76	
Accounts Payable	93,760 02	
	2,506,673 78	
Office printing, stationery and other expenditures	82,973 35	
	6,755,648 39	
Less: Inventory March 31, 1948	883,345 99	5,872,302 40
Excess of Revenues over Expenditures (transferred to Ordinary Revenue)		\$ 8,161 65

STATIONERY BRANCH

Cost of goods sold:		
Inventory April 1, 1947	190,038 66	
*Salaries \$164,747.25; wages of prevailing rates staff, \$9,721.71	174,468 96	
Materials and supplies	4,008,925 22	
*Office printing, stationery and other expenditures	15,370 71	
	4,388,803 55	
Less: Inventory March 31, 1948	297,382 81	4,091,420 74
Stationery sold to departments and other governments		4,091,024 32
Excess of Expenditures over Revenues		396 42
Excess of Expenditures over Revenues carried forward from 1946-47		21,765 99
Total excess of Expenditures over Revenues carried forward to 1948-49		\$ 22,162 41

*Certain details of these items are shown at the end of this section.

Certified correct.

EDMOND CLOUTIER,
King's Printer.

The stock of stationery, printing materials and supplies in store, was checked, under my direction, with the quantities purchased and supplied, as required by section 35 (2) of the Public Printing and Stationery Act, Chap. 162, R.S. 1927.

WATSON SELLAR,
Auditor General.

At the close of the year, accounts totalling \$405,787.54, of which \$356,819.13 was for printing and \$48,968.41 for stationery, were due the King's Printer as follows: House of Commons, \$7,799.84; Department of Justice, \$748.12; National Research Council, \$939.02; Department of National Revenue, \$396,300.56.

- B Deductions for Canada Savings Bonds and superannuation from the wages of prevailing rates employees are credited to this account pending transmittal to the department concerned.
- C All cheques, except those drawn against Open Accounts, which remain undelivered six months subsequent to the date of their issue are credited to this account pending claims therefor.

Details of King's Printer Advance Account

Paper, printing material, etc., purchased for the Printing Branch, amounted to \$1,789,937.55. Suppliers receiving \$10,000 or over: Alliance Paper Mills, Ltd., Merrittton, Ont., \$44,802.86; Barber-Ellis of Canada, Ltd., Toronto, \$52,849.47; The Brown Brothers, Ltd., Toronto, \$13,814.54; Canada Envelope Co., Montreal, \$29,961.99; Canada Paper Co., Montreal, \$79,576.97; Canadian Linotype, Ltd., Toronto, \$12,563.79; Le Comptoir National Enrg., Montreal, \$72,878.44; Consolidated Paper Sales, Ltd., Montreal, \$30,120.92; W. V. Dawson Ltd., Montreal, \$19,717.61; Dominion Envelope Co., Ltd., Toronto, \$13,504.15; Don Valley Paper Co., Ltd., Toronto, \$43,286.02; The E. B. Eddy Co., Hull, Que., \$283,071.05; W. J. Gage & Co., Ltd., Toronto, \$45,138.48; Globe Envelopes, Limited, Toronto, \$56,880.17; Gummed Papers, Ltd., Brampton, \$16,273.25; A. Kimball, Ltd., Toronto, \$13,299.70; Litho-Print, Ltd., Toronto, \$12,442.12; Provincial Paper, Limited, Toronto, \$200,260.86; Rolland Paper Co., Ltd., Montreal, \$294,574.44; Howard Smith Paper Mills, Ltd., Montreal, \$258,416.58; Standard Paper Box, Ltd., Montreal, \$14,967.27; Whyte-Hooke Papers, Ltd., Toronto, \$22,602.13.

Printing, binding, lithographing, etc., done outside the Printing Bureau amounted to \$2,618,859.02. Suppliers receiving \$10,000 or over: Alger Press, Ltd., Oshawa, \$44,041.08; Alter Printed Products, Toronto, \$40,775.02; Atlas Press, Ltd., Montreal, \$12,290.90; Benallack Press Ltd., Montreal, \$119,478.06; Bomac Electrotpe Co., Ltd., Ottawa, \$16,617.81; Boulanger Inc., Montreal, \$22,379.01; British American Bank Note Co., Ltd., Ottawa, \$10,681.63; Business Systems Ltd., Toronto, \$166,796.53; Canadian Bank Note Co., Ltd., Ottawa, \$25,663.41; Canadian Printing and Lithographing Co., Ltd., Montreal, \$47,092.08; Carrier & Dugal, Ltée., Quebec, \$14,494.01; The Copp Clark Co., Ltd., Toronto, \$10,602.14; R. L. Crain, Ltd., Ottawa, \$409,251.44; Davis-Lisson, Ltd., Hamilton, \$13,248.14; Dominion Blank Book Co., Ltd., St. Johns, Que., \$11,858.44; Dominion Loose Leaf Co., Ltd., Ottawa, \$25,287.66; The Federated Press, Ltd., Montreal, \$201,499.88; Gazette Printing Co., Ltd., Montreal, \$30,697.08; The Herald Press, Ltd., Montreal, \$18,043.90; International Business Machines Co., Ltd., Toronto, \$72,100.27; John Lovell & Son, Ltd., Montreal, \$49,490.28; Lowe-Martin Co., Ltd., Ottawa, \$12,402.49; Mercury Press, Ltd., Montreal, \$67,034.75; Miller Lithographic Co., Ltd., Toronto, \$12,840.27; Moore Business Forms, Ltd., Toronto, \$136,770.52; Mortimer, Ltd., Ottawa, \$64,190.40; Mutual Press, Ltd., Ottawa, \$22,188.16; National Printers, Ltd., Ottawa, \$21,767.39; Le Nouvelliste, Ltée., Trois-Rivières \$16,390.43; Offset Print & Litho, Ltd., Toronto, \$16,742.11; La Patrie Publishing Co., Ltd., Montreal, \$84,659.19; Photo Engravers & Electrotypers, Ltd., Toronto, \$81,602.08; Provincial Printing Reg'd, Montreal, \$13,802.62; Rolph-Clark-Stone, Ltd., Toronto, \$46,087.75; The Ronalds Co., Ltd., Montreal, \$85,379.21; The Runge Press, Ltd., Ottawa, \$23,768.18; The St. Lawrence Lithographing, Ltd., Montreal, \$12,480.27; Le Soleil, Ltée., Quebec, \$61,483.16; Southam Press, Montreal, \$70,600.15; La Tribune, Ltée., Sherbrooke, \$10,071.11; Woodward Press Inc., Montreal, \$21,362.21.

The value of materials and supplies acquired for the Stationery Branch was \$4,008,925.22. Suppliers receiving \$10,000 or over: Acme Carbon & Ribbon Co., Ltd., Toronto, \$15,100.01; Acme Office Supplies, Ltd., Ottawa, \$54,951.09; Addressograph Multigraph of Canada, Ltd., Toronto, \$113,543.92; The Beauregard Press, Ottawa, \$25,529.20; Bostitch (Canada), Ltd., Montreal, \$35,226.75; The Brown Brothers, Ltd., Toronto, \$65,645.86; Budge Carbon Paper Mfg. Co., Ltd., Montreal, \$20,445.25; Bunfin, Gillies & Co., Ltd., Hamilton, \$20,362.11; Burroughs Adding Machine of Canada, Ltd., Ottawa, \$42,327.77; Canada Carbon & Ribbon Co., Ltd., Toronto, \$18,358.27; Canada Paper Co., Montreal, \$11,541.98; Canadian Kodak Sales, Ltd., Toronto, \$27,537.29; Canadian National Railways, Express Department, Ottawa, \$11,006.97; The Canadian Pacific Railway Company, Ottawa, \$13,271.16; Capital Carbon & Ribbon Co., Eastview, Ont., \$38,778.49; Hugh Carson Co., Ltd., Ottawa, \$21,061.89; Continental Paper Products, Ltd., Ottawa, \$13,306.87; Cordage Distributors, Ltd., Montreal, \$11,773.56; R. L. Crain, Ltd., Ottawa, \$13,628.74; Cutting, Limited, Toronto, \$25,891.90; Richard De Boo, Ltd., Toronto, \$11,443.50; Derrett, Limited, Toronto, \$29,612.29; Dictaphone Corporation, Ltd., Toronto, \$47,046.88; Ditto of Canada, Ltd., Toronto, \$12,555.87; Dixon Pencil Co., Ltd., Newmarket, Ont., \$18,844.93; Dominion Duplicators, Ltd., Toronto, \$22,696.44; Dominion Government, War Assets Corporation, \$144,754.33; Dominion Loose Leaf Co., Ltd., Ottawa, \$59,358.55; Dominion Paper Co., Montreal, \$10,633.40; Doon Twines, Ltd., Kitchener, \$85,433.32; V. J. Dunne & Co., Ottawa, \$20,717.87; Eagle Pencil Co. of Canada, Ltd., Toronto, \$32,674.03; The E. B. Eddy Co., Hull, Que., \$118,928.04; Thomas A. Edison of Canada, Ltd., Toronto, \$23,337.47; Evans & Kert, Ltd., Ottawa, \$36,064.60; Federal Typewriter Co., Ltd., Ottawa, \$54,593.91; W. J. Gage & Co., Ltd., Toronto, \$55,021.79; Gestetner (Canada) Ltd., Ottawa, \$100,239.18; Ginn & Company, Toronto, \$22,453.62; J. M. Hill, Ottawa, \$24,393.39; Hutelings & Patriek, Ltd., Ottawa, \$19,100.15; Imperial Typewriters of Canada, Ottawa, \$40,579.33; Instruments, Ltd., Ottawa, \$23,448.47; International Business Machines, Toronto, \$148,563.37; Keuffel & Esser Co., Montreal, \$42,403.00; Librairie Beauchemin, Ltée.,

Montreal, \$15,047.26; Lowe-Martin Co., Ltd., Ottawa, \$121,543.94; MacMillan Office Appliances Co., Westboro, Ont., \$36,521.29; Marchant Calculators, Ltd., Toronto, \$11,710.21; Thomas E. Mason, Montreal, \$10,011.60; McFarlane, Son & Hodgson, Ltd., Montreal, \$24,274.85; Office Appliances, Ltd., Ottawa, \$63,266.02; The Office Specialty Mfg. Co., Ltd., Newmarket, Ont., \$80,967.96; The Ontario Hughes-Owens Co., Ltd., Ottawa, \$82,853.78; Ottawa Paper Box Co., Ltd., Ottawa, \$10,797.67; Ottawa Typewriter Co., Ltd., Ottawa, \$42,372.06; Peerless Carbon & Ribbon Co., Toronto, \$59,330.57; Photostat Corporation, Toronto, \$21,547.05; Pitney-Bowes of Canada, Ltd., Toronto, \$19,238.29; The J. E. Poole Co., Ltd., Toronto, \$11,331.76; The Pritchard-Andrews Co. of Ottawa, Ltd., Ottawa, \$17,147.58; Provincial Paper, Ltd., Toronto, \$10,404.78; Remington Rand, Ltd., Toronto, \$155,082.04; Rolland Paper Co., Ltd., Montreal, \$130,796.09; Ronco Company of Canada, Ltd., Ottawa, \$35,432.37; Royal Typewriter Co., Ltd., Montreal, \$26,781.76; Seeley Systems Corporation, Ltd., Toronto, \$32,206.54; Howard Smith Paper Mills, Ltd., Montreal, \$103,016.17; Southam Press, Montreal, \$15,199.07; Lawrence P. Stephen Economy Controls, Ottawa, \$82,564.19; Thorburn & Abbott, Ltd., Ottawa, \$55,277.78; Treasurer of the United States, Washington, \$79,904.94; Underwood Limited, Toronto, \$126,419.27; Venus Pencil Co., Ltd., Toronto, \$15,835.77; J. C. Wilson, Ltd., Montreal, \$13,822.72; G. H. Wood & Co., Ltd., Toronto, \$10,652.31.

Employees Receiving Salaries at Annual Rates of \$3,000 or over

The following list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948 or at dates of separation (shown in parentheses).

Salary rate	Salary rate	Salary rate
Cloutier, E., King's Printer and Controller of Sta- tionery\$ 10,000 00	Cowtan, A. C. 3,900 00	Keane, M. E. 3,480 00
Alexander G. 3,600 00	Degagne, J. A. ... 3,300 00†	Lacoste, A. 3,120 00
Baldwin, C. J. ... 3,600 00	Desmarais, E. 3,240 00	Lamb, G. F. 3,480 00
Bambrick, A. T. ... 3,300 00	Desrosiers, J. E. ... 3,300 00	Larochelle, E. J. ... 3,360 00
Bambrick, E. F. ... 3,360 00	Driscoll, J. W. 4,500 00	Latendresse, J. P. E. 3,300 00
Boyer, J. L. A. ... 3,720 00	Farrell, F. M. 3,300 00	Mahoney, J. M. ... 5,100 00
Byrne, J. H. 3,900 00	Fortin, Y. 3,960 00	Martin, W. D. ... 3,000 00
Byron, F. W. 3,300 00	Gay, P. A. (Feb. 26) 4,920 00	McCann, D. 3,000 00
Cairncross, J. 3,300 00	Hague, W. R. 3,120 00	McCartney, S. 3,600 00
Carson, J. 3,000 00	Hamilton, R. G. ... 3,000 00	Michaud, L. P. ... 3,120 00
Catellier, J. P. L. . 3,600 00	Hamilton, W. ... 3,900 00	Parker, T. A. 3,300 00
Charette, O. 3,300 00	Hebert, O. R. 3,120 00	Pelton, L. A. 3,900 00
	Howe, F. 3,000 00	Quirouette, J. L. A. 3,300 00
	Huntley, G. W. (Jan. 3) 3,000 00	Rothwell, B. E. ... 3,300 00†
		Vary, R. E. A. 3,240 00

†Two employees were paid, in addition to their salaries, a special allowance for supervision of staff on night duty, as follows: J. A. Degagne, \$297.34; B. E. Rothwell, \$27.26.

1947-48

PUBLIC ACCOUNTS

PART II

V

DEPARTMENT OF PUBLIC WORKS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF PUBLIC WORKS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—		
Ordinary	35,544,647 71	
Demobilization and Reconversion	1,241,890 57	
		36,786,538 28
Revenues—		
Ordinary	1,459,786 25	
Special Receipts	31,124 91	
		1,490,911 16
Net Charge		\$ 35,295,627 12

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	2,226,744 28	876,574 09	3,103,318 37
[14] Sundry Suspense Accounts	7,853 67	369 70	8,223 37
	\$2,234,597 95	\$ 876,943 79	\$3,111,541 74

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page V-71 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licences and Permits	396,329 73	308,662 43
B Proceeds from Sales	3,605 63	3,376 63
C Services and Service Fees	847,832 20	741,089 89
D Refunds of Expenditure	205,357 32	52,041 70
E Miscellaneous	6,661 37	347 49
Total Ordinary	1,459,786 25	1,105,518 14
Special Receipts—		
F Refunds of Previous Years' War and Demobilization Expenditures	31,124 91	170,720 40
Grand Total	\$1,490,911 16	\$1,276,238 54

Details

Ordinary Revenue—

A Privileges, Licences and Permits:

Ferry privileges	446 00
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Rentals of:

Public buildings and sites	380,863 49
Sundry telegraph lines and offices	120 00
Sundry works, water lots, etc.	14,900 24

396,329 73

B Proceeds from Sales:

Sales of moveables, furniture, fittings, lumber, scrap, etc.	2,605 63
Sales of real estate	1,000 00

3,605 63

C Services and Service Fees:

Commission from telephone booths in public buildings	17,536 88
Earnings of floating plant	68,694 58

Earnings of dry docks, etc.—

Champlain dry dock, Lauzon, Que.	66,215 00
Lorne dry dock, Lauzon, Que.	35,958 50
Repair slip, Selkirk, Man.	3,032 90
New dry dock, Esquimalt, B.C.	118,425 12
Old dry dock, Esquimalt, B.C.	13,149 25

Earnings of telegraph and telephone lines—

Bay of Fundy	3,510 35
Cape Breton	9,946 03
Esquimaux	1,954 36
Magdalen Islands	5,806 18
Maniwaki-St. Therese de Gatineau	105 19
Quebec District	27,832 75
Killarney	513 60
Pelee Island	620 99
Saskatchewan-Alberta	55,780 71
Vancouver Island	94,549 62
Yukon and B.C. Northern	294,054 47
Water collections, William Head, B.C. pipe-line	1,419 60
Work done by Photographic Branch	28,393 96
Sundries	332 16

847,832 20

D Refunds of Previous Years' Expenditures

205,357 32

E Miscellaneous:

Damages to Government Property	6,427 07
Sundries	234 30

6,661 37

Total Ordinary

1,459,786 25

Special Receipts—

F Refunds of Previous Years' War and Demobilization Expenditures: War Assets Corporation, for rental of space, etc., in buildings located outside Ottawa for year ending March 31, 1947, \$21,561.63; sundries, \$9,563.28.....

31,124 91

Grand Total

\$1,490,911 16

Certified correct.

E. P. MURPHY,

Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
V-17	Stat.	Minister of Public Works -Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
V-17	279	Departmental Administration.....	227,019 00	225,880 98	208,533 46
ARCHITECTURAL BRANCH					
V-18	280 } 346 }	Branch Administration.....	276,876 83	274,841 56	240,667 32
V-18	281 } 617 }	Ottawa—Maintenance and operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.....	6,127,959 09	6,091,618 55	3,819,794 24
V-21	282 } 618 }	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.....	7,582,962 74	7,501,908 73	6,213,103 94
Construction, Repairs and Improvements of Public Buildings					
Nova Scotia					
V-25	820	Antigonish Public Building—Improvements and repairs.....	14,000 00	11,157 00	
		Bridgewater Public Building—Alterations and improvements.....	12,500 00	114 39	
		Glace Bay Public Building—Improvements and repairs.....	15,000 00	11,498 81	
		Halifax Customs Building—Improvements and elevator.....	35,000 00	5,302 82	
	283 } 820 }	Halifax Federal Building—Improvements and repairs (Revote).....	56,500 00	5,744 19	2,683 27
	820	Halifax Old Post Office Building—Improvements.....	9,000 00	6,587 00	
	283	Halifax—Postal Station at Armdale—(Revote). Halifax—Postal Station at North End—(Revote \$25,000).....	30,000 00		
		Halifax—Office Building (Revote).....	46,000 00	21,237 03	138 94
	820	Truro Public Building—Improvements and repairs.....	25,000 00		400 00
			12,500 00	9,452 82	
New Brunswick					
V-25	284 } 821 }	Edmundston—Building for Customs (Revote \$48,000).....	68,000 00	67,319 54	220 37
	821	Edmundston Public Building—Alterations.....	25,000 00	17,248 58	
		Fredericton—Public Building Site.....	60,000 00	70 87	
	284	Saint John Post Office—Addition, Alterations and Improvements (Revote \$40,300).....	50,000 00	15,986 94	
	284 } 821 }	Sussex Public Building—Addition and Fittings (Revote \$15,000).....	32,000 00	72 23	
	821	West Saint John—Terminal Building for Customs and Immigration.....	50,000 00	404 63	
Prince Edward Island					
V-26	285	Charlottetown—Public Building (Revote).....	50,000 00		
Maritime Provinces Generally					
V-26	286	Dominion Public Buildings—Improvements and repairs.....	200,000 00	199,813 56	92,709 48

DEPARTMENT OF PUBLIC WORKS

V-5

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ARCHITECTURAL BRANCH—Continued					
<i>Quebec</i>					
V-26	287	Armstrong—Customs and Immigration Building (Revote).....	45,000 00	1,273 49	
		Beauport—Repairs to Armoury—(Revote).....	9,000 00	140 81	14,427 54
	822	Buckingham Public Building—Towards addition, alterations and improvements.....	15,000 00	4,523 42	
		Coaticook Public Building—Addition, alterations and improvements.....	23,500 00		
	287	Dominion Public Buildings—Improvements and Repairs.....	450,000 00	431,000 15	222,193 17
	287	Dorval Airport—Postal Accommodation—(Revote).....	25,000 00		787 15
		Drummondville—Public Building Site (Revote \$6,000).....	25,000 00		
		Hull Public Building—Addition and Alterations (Revote).....	6,000 00	5,860 00	3,873 29
		Joliette Public Building—Addition to site (Revote).....	15,000 00	150 00	
	822	Joliette Public Building—Addition.....	25,000 00		
		Jonquière Public Building—Addition and alterations.....	40,000 00		
	287	Lacolle (Blackpool)—Building for Customs (Revote \$45,000).....	100,000 00	20,246 07	
	287	Lac Mégantic Public Building—Addition, Alterations and Improvements (Revote).....	47,000 00	46,872 15	
	822	La Tuque Public Building—Alterations and extension (Revote \$6,500).....	13,000 00	12,561 98	
	822	Levis Public Building—Addition, alterations and improvements.....	25,000 00	215 58	
	287	Magog Public Building—Alterations and Improvements (Revote).....	10,000 00	107 68	
		Montmagny—Site for Public Building (Revote).....	5,600 00	5,523 80	
		Montreal—Building for British and Foreign Mail (Revote).....	300,000 00	56,589 05	
	822	Montreal—Customs Examining Warehouse—Improvements and repairs.....	25,000 00	22,136 58	
	287	Montreal—Customs Examining Warehouse—Repairs (Revote).....	25,000 00	18,983 92	48,748 86
		Montreal Hochelaga Postal Station—Addition and Improvements (Revote \$20,000).....	25,000 00	276 08	
		Montreal Immigration Building—Alterations and Improvements (Revote \$75,000).....	95,000 00	93,227 96	33,865 64
		Montreal Notre Dame de Grace Postal Station—Addition to site (Revote).....	11,250 00	55 80	6,050 00
		Montreal Old Examining Warehouse—Addition, Alterations and Improvements (Revote).....	60,000 00	15,401 35	182,696 69
		Montreal—Office Building—(Revote).....	300,000 00		
	822	Montreal—Postal Station "B".....	300,000 00	235,859 69	
	287	Montreal—Postal Station "B"—Addition (Revote).....	200,000 00		
	822	Montreal—Place D'Arnes Postal Station—Improvements and repairs.....	25,000 00	15,885 48	
	287	Montreal Postal Terminal—Addition (Revote).....	250,000 00		
		Montreal Postal Terminal—Parcel Storage System (Revote).....	50,000 00	3,012 10	
	822	Montreal—Purchase of Building for Department of National Revenue.....	200,000 00	179,333 35	
	287	Montreal St. Henri Postal Station—Site (Revote \$15,000).....	25,000 00	310 80	92 00
		Noranda—Public Building (Revote \$41,000).....	57,000 00		
		Phillipsburg—Building for Customs and Immigration (Revote).....	50,000 00	29,527 20	43,019 26
	822	Quebec—Marine Stores Building—Elevator.....	16,000 00		
	287	Quebec Old Post Office Building—Improvements (Revote).....	12,000 00	7,386 39	251 32
	822	Quebec Old Post Office Building—Elevators (Revote \$45,000).....	88,000 00	15,000 35	164 97
	822	Rock Island Customs and Immigration Building—Addition to site.....	44,000 00	119 20	
	822	St. Hyacinthe Public Building—Addition and improvements.....	7,000 00	3,339 20	

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ARCHITECTURAL BRANCH—Continued					
Quebec—Concluded					
V-26	287	St. Joseph d'Alma Public Building—Addition, retaining wall, fittings, etc. (Revote \$19,000).	35,800 00	31,399 27	
		Sherbrooke—Public Building (Revote).....	75,000 00	1,188 65	
	822	Thetford Mines Public Building—Towards repairs and addition.....	40,000 00	9,010 70	
	287	Three Rivers Public Building—Addition (Revote).....	60,000 00		4,073 45
		Valleyfield Public Building—Addition, alterations and fittings (Revote \$30,000).....	70,000 00	54,354 59	50,000 00
Ontario					
V-29	823	Barrie—Site for public building.....	20,000 00		
	288	Belleville—Public Building (Revote).....	52,000 00		
	288	Bracebridge Public Building—Addition and alterations (Revote).....	25,000 00	92 60	
	823	Delhi—Public Building—Site.....	2,515 80	2,515 80	
	346				
	288	Dominion Public Buildings—Improvements and repairs.....	425,000 00	420,047 66	205,340 62
	620				
	288	Hamilton—Office Building (Revote).....	100,000 00	185 00	110 00
	823	Kenora Public Building—Addition, alterations and improvements.....	20,000 00		
	288	Leamington Public Building—Addition, alterations and fittings (Revote \$28,000).....	33,590 23	33,590 23	103 09
	346				
	823	Niagara Falls—Site for Building for Customs..	10,078 00	10,078 00	
	346				
	823	Oshawa—Addition to Public Building site (Revote).....	5,092 84	5,092 84	
	346				
	288	Ottawa—Addition to Physical Metallurgy Laboratory (Revote).....	60,000 00	15,182 04	31,588 46
	288	Ottawa Daly Building—Improvements to ventilation (Revote \$10,000).....	21,000 00	20,173 46	4,341 80
	823	Ottawa—Departmental Office Building (Revote).....	100,000 00	99,819 42	
	288	Ottawa—Dominion Observatory—Improvements to roadways.....	7,400 00	5,236 56	
	823	Ottawa—Improvements to Ventilation in House of Commons (Revote).....	25,657 99	25,657 99	608 25
	346				
	288	Ottawa—National Film Board—Addition, alterations and air conditioning of John St. accommodation (Revote \$14,000).....	24,000 00	23,846 17	20,929 50
	823	Ottawa—National Research Building—Improvements and repairs.....	50,000 00	19,184 41	
	288	Ottawa—New Supreme Court Building—Renovation, completion and furnishing—(Revote). Ottawa—Building for Department of Veterans Affairs.....	300,000 00		
		Ottawa—Parliament Buildings and Grounds—Improvements (Revote).....	100,000 00		
	823	Ottawa Postal Terminal Building—Improvements.....	82,000 00	67,473 47	7,645 07
	288	Ottawa Rideau Hall—Improvements and alterations (Revote \$10,000).....	10,000 00	4,540 02	
	346				
	288	Ottawa Royal Canadian Mint—Renewal of elevator and alterations to building—(Revote \$12,000).....	55,041 37	55,041 37	31,883 84
	288	Ottawa—Storage Building for National Film Board (Revote \$3,000).....	15,000 00	3,688 86	
	823				
	288	Ottawa—Testing Laboratory for Department of Public Works (Revote).....	14,000 00	10,767 85	34,781 96
	823	Port Arthur Public Building—Improvements...	50,000 00		
	288	Port Arthur—Public Building—Purchase of site (Revote).....	6,000 00		
		Sarnia Public Building—Addition and alterations, etc. (Revote \$10,000).....	50,000 00		200 00
		Sault Ste. Marie—Public Building (Revote)....	25,000 00	20,752 84	33,088 60
	288	Sudbury—Public Building Site (Revote).....	60,000 00	35,519 64	15,207 95
	823		165,000 00		200 00
	823	Timmins—Site for public building.....	35,358 39	35,358 39	
	346				

DEPARTMENT OF PUBLIC WORKS

V—7

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ARCHITECTURAL BRANCH— <i>Continued</i>					
Ontario—Concluded					
V-29	288	Toronto City Delivery Building—Extension, Restoration and Mechanical Equipment (Revote \$520,000).....	750,000 00	645,513 80	61,875 39
	823	Toronto—Postal Station "F"—Site.....	50,000 00	35,350 00	
	288	Toronto Postal Terminal "A"—Battery Charging Equipment (Revote).....	17,000 00	15,269 00	117 90
	823	Toronto—Site for Postal Station on St. Clair Avenue (Revote \$40,000).....	75,000 00	350 50	99 00
	288	Waterloo Public Building—Addition and alterations, etc. (Revote).....	28,000 00	4,433 99	
		Welland Public Building—Addition and fittings, etc. (Revote).....	50,000 00	525 00	
	823	Winchester—Purchase of and alterations to building for postal purposes.....	14,500 00	12,158 25	
	288	Woodstock Public Building—Addition, fittings and improvements to heating (Revote \$24,000).....	35,000 00	34,131 81	34,599 44
Manitoba					
V-32	289	Dominion Public Buildings—Improvements and Repairs.....	75,000 00	66,531 93	34,808 86
	289	St. Boniface Public Building—Addition and Alterations (Revote \$18,000).....	28,422 07	28,422 07	
	824	St. Vital Public Building—Addition and alterations.....	15,000 00		
		Winnipeg—Postal Station "A"—Improvements.....	7,500 00		
	289	Winnipeg—Public Building Site (Revote).....	300,000 00	2,300 00	
	824	Winnipeg—Site for postal accommodation at Canadian National Railways Station.....	25,000 00	275 00	
		Winnipeg—Postal Station "F"—Addition and alterations.....	13,000 00		
Saskatchewan					
V-33	290	Dominion Public Buildings—Improvements and Repairs.....	75,000 00	69,290 51	36,819 60
	825	Nipawin Public Building—Addition.....	15,000 00	65 95	
	290	North Battleford Public Building—Extension and Alterations (Revote \$2,000).....	8,500 00	7,901 93	2,144 49
	825	North Portal—Site for building for Customs and Immigration.....	40,000 00		
	290	Prince Albert Public Building—Addition and Alterations (Revote).....	65,000 00	100 33	
	290	Regina—Accommodation for Department of Trade and Commerce (Revote \$12,800).....	45,000 00	24,402 07	1,960 40
	825	Regina—Purchase of Veteran Building for Royal Canadian Mounted Police.....	60,000 00		
Alberta					
V-33	291	Calgary—Accommodation for Department of Trade and Commerce (Revote \$25,500).....	31,000 00	498 37	1,452 25
	826	Calgary Customs Building—Alterations and improvements.....	18,500 00	6,369 40	
	291	Calgary—Office Building—(Revote).....	100,000 00		100 00
	826	Calgary Public Building—Improvements and repairs.....	23,735 65	23,735 65	
	291	Coutts—Buildings for Customs and Immigration (Revote \$126,000).....	140,000 00	6,975 70	
		Dominion Public Buildings—Improvements and repairs.....	75,000 00	67,186 21	27,060 49
	826	Edmonton—Addition and alterations to South Edmonton postal station.....	30,000 00		
	291	Edmonton—Postal Terminal (Revote).....	200,000 00	1,319 97	14,688 36
		Edmonton—Public Building (Revote).....	100,000 00		
	291	Lethbridge Public Building—Addition, etc. (Revote).....	14,057 85	14,057 85	15,975 24
	346	Peace River Public Building—Local Improvements (Revote).....	7,200 00		

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ARCHITECTURAL BRANCH— <i>Concluded</i>					
<i>British Columbia</i>					
V-34	827	Abbotsford—Public Building Site.....	10,150 00	10,150 00	
	346				
	292	Chilliwack Public Building—Addition (Revote). Dominion Public Buildings—Improvements and repairs.....	40,000 00 150,000 00	4,517 30 131,489 83	102,236 35
		Douglas—Buildings for Customs and Immigration (Revote \$104,000).....	120,000 00	140 00	
	827	Duncan Public Building—Alterations and im- provements.....	10,000 00	4,747 28	
	292	Hazelton—Public Building (Revote).....	21,400 00		
	292	Kamloops Public Building—Addition and alterations (Revote).....	45,000 00	44,892 03	98 90
	827	Kelowna Public Building—Addition and altera- tions.....	30,000 00	83 24	
		Ladner—Site for public building.....	5,000 00		
		Langley Prairie—Site for public building.....	5,000 00	4,500 00	
	292	North Vancouver—Postal Station (Revote).....	50,000 00	75 00	
		Vancouver Examining Warehouse—Installation of elevator (Revote).....	25,000 00	16,801 35	
		Vancouver—Post Office Building Site (Revote). Vancouver Public Building—Improvements and repairs.....	250,000 00 5,000 00	800 00 12 20	19,535 22
	827	Vancouver—Site for building for Customs.....	100,000 00	250 00	
		Victoria Astrophysical Observatory—Repairs, alterations and improvements.....	40,000 00	11,187 89	
	292	Victoria—Public Building (Revote).....	200,000 00	25,827 97	
	827	White Rock—Site for public building.....	5,000 00		
	292	William Head Quarantine Station—Alterations, improvements and repairs (Revote).....	82,820 61	82,820 61	78 90
	346				
<i>Generally</i>					
V-35	293	Dominion Immigration Buildings—Repairs, im- provements, etc.....	45,473 44	45,473 44	42,524 27
	346				
V-35	294	Dominion Quarantine Stations—Maintenance and repairs.....	25,000 00	19,546 36	8,274 85
V-36	295	Experimental Farms and Science Laboratories— Replacements, repairs and improvements to buildings.....	225,000 00	218,876 40	170,733 27
		Flags for Dominion Buildings.....	14,626 14	14,626 14	7,189 07
V-36	296				
	346				
V-36	297	Building for National Film Board (Revote)....	25,000 00		
V-36	298	Military Buildings—Repairs, fittings and addi- tions.....	75,000 00		
V-36	299	National Printing Bureau (Revote \$100,000)....	200,000 00	22,487 03	
V-36	300	Public Buildings Generally—Repairs, altera- tions, fittings and improvements.....	500,000 00	499,999 13	289,084 06
V-37	301	Veterans' Hospitals—Repairs, improvements and alterations.....	175,000 00	150,996 53	113,348 43
V-37	302	London, England—Clerk's Table for the new British House of Commons.....	7,500 00		
ENGINEERING BRANCH					
V-37	303	Branch Administration.....	259,777 00	247,569 60	228,547 90
V-38	304	Engineering, including salaries of Engineers, Clerks, etc.....	683,753 00	636,652 81	590,711 99
	828				
<i>Dredging</i>					
V-38	305	General Superintendence.....	11,039 00	10,249 20	9,727 20
V-38	306	Maritime Provinces.....	972,298 00	724,029 50	566,799 72
	829				
V-39	307	Ontario and Quebec.....	1,250,784 00	720,027 94	376,211 23
	830				
V-40	308	Manitoba, Saskatchewan, Alberta and North- west Territories.....	317,932 00	255,569 03	196,725 44
	831				
V-41	309	British Columbia and Yukon.....	511,058 00	393,864 55	332,154 29
	832				

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ENGINEERING BRANCH—Continued					
Maintenance and Operation of Graving Docks, Locks and Dams, etc.					
V-41	310	Champlain Graving Dock.....	585,041 00	296,444 34	53,357 90
V-41	311	Esquimalt Graving Dock.....	125,211 00	117,697 59	133,869 07
V-42	833	Esquimalt Old Dry Dock.....	25,000 00	10,229 22	
V-42	621	Kingston Graving Dock.....	8,500 00	8,057 60	
V-42	312	Lorne Graving Dock.....	51,051 00	40,633 91	36,948 60
V-42	313	Selkirk—Repair Slip.....	6,190 19	6,190 19	10,309 59
	346				
V-42	314	Locks and Dams.....	458,069 00	401,258 02	126,698 44
	834				
	622				
V-43	315	Singhboats.....	83,490 00	81,979 82	73,127 40
	835				
Maintenance and Operation of Roads and Bridges					
V-43	316	Burlington Channel Bridge.....	46,888 00	37,002 20	36,932 07
V-44	317	Kingston, La Salle Causeway.....	34,604 00	34,078 07	16,991 53
V-44	318	New Westminster Bridge.....	43,321 00		
V-44	319	Generally.....	120,401 00	91,571 47	39,557 81
	836				
	346				
Dry Dock Subsidies					
V-45	Stat.	Burrard Dry Dock (North Vancouver).....	112,500 00	112,500 00	112,500 00
V-45	Stat.	Montreal Floating Dock.....	105,000 00	105,000 00	105,000 00
V-45	Stat.	Saint John Dry Dock.....	247,500 00	247,500 00	247,500 00
Construction, Repairs and Improvements— Harbours and Rivers					
<i>Nova Scotia</i>					
V-45	320	Ballantyne's Cove—Breakwater repairs.....	57,000 00	13,085 38	
		Bay St. Lawrence—Towards harbour repairs and improvements (Revote \$60,000).....	100,000 00	147 03	
	320	Breen's Pond—Breakwater replacement (Re- vote \$32,000).....	118,500 00	101 17	
	837		15,600 00	12,270 00	9,833 99
	320	Bridgewater—Repairs to railway wharf (Revote)	25,000 00	12,696 91	
		Brooklyn—Repairs to wharf and breakwater...	22,000 00	8,069 13	81 23
		Canso—Wharf reconstruction (Revote).....	77,000 00	331 13	
	837	Cape John—Breakwater.....			
		Cheticamp Beach and Cheticamp Point—Dredg- ing.....	130,000 00	122,014 97	
	320	Clarkes Harbour—Wharf reconstruction and extension (Revote).....	27,000 00	18,852 10	63,764 41
		Cow Bay (Port Morien)—Towards breakwater reconstruction and dredging (Revote).....	170,000 00	23,041 48	
		Creignish — Breakwater-wharf reconstruction (Revote \$10,000).....	24,500 00	84 84	
	837	Culloden—Repairs to breakwater.....	4,702 30	4,702 30	16,157 34
	346				
	837	Digby—Redredging.....	135,000 00	126,507 87	
	320	Digby—Repairs to piers.....	33,499 67	33,499 67	22,545 18
	346				
	320				
	837	Dingwall—Dredging (Revote).....	129,585 76	129,585 76	
	346				
	320	Drum Head—Wharf replacement.....	130,000 00	898 36	
	837	Eastern Passage—Towards dredging.....	25,000 00	21,532 29	
	320	Felton South—Breakwater—Wharf replacement	97,000 00	1,601 92	
		Ferry Landings at Tiverton, East Ferry, Free- port and Westport (Revote).....	300,000 00	2,133 10	3,991 25
		Glace Bay—Wharf reconstruction (Revote \$35,400).....	85,000 00	29,451 49	340,914 93

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ENGINEERING BRANCH—Continued					
Nova Scotia—Concluded					
V-45	320	Harbours and Rivers Generally—For maintenance of services, and for repairs and reconstruction due to extremely heavy storms during 1944 and 1945, no new works to be undertaken.....	755,000 00	645,501 45	605,280 55
		Ingonish Ferry—Wharf repairs and improvements (Revote \$30,500).....	35,500 00		2,478 58
	837	Inverness—Maintenance of harbour entrance.....	24,000 00	108 24	
	320	Iona—Wharf reconstruction (Revote \$101,000).....	128,000 00	122,454 16	75 24
	837	Kraut Point—Dredging.....	28,000 00	26,431 98	
	320	L'Ardoise Beach—Breakwater extension (Revote \$14,000).....	19,000 00	17,847 92	62 58
		Little Anse—Breakwater replacement (Revote \$52,000).....	148,000 00	86 53	162 04
		Liverpool Dredging.....	115,000 00	26,543 14	
		Lockeport — Wharf reconstruction (Revote \$16,000).....	22,000 00	14,722 69	5,494 20
		Louisburg —Wharf.....	247,000 00	236,349 41	10,046 73
	837	Mauger's Beach—Towards replacing protection of lighthouse and Halifax harbour.....	25,000 00		
		McCreadyville — Towards replacing harbour facilities.....	25,000 00		
	320	McDonald's Cove — Breakwater (Revote \$20,000).....	46,000 00	12,514 11	321 34
		Meteghan—Breakwater replacement (Revote \$68,000).....	173,000 00	77,271 45	58,753 62
		Newellton—Wharf repairs.....	21,000 00	8,633 24	
		New Glasgow—Wharf repairs.....	70,500 00	113 20	
		New Harbour —Breakwater reconstruction (Revote \$99,700).....	194,000 00	148,994 75	13,019 54
		Parker's Cove—Harbour repairs and improvements (Revote \$125,000).....	130,000 00	78 05	200 00
	320 }	Petite Riviere—Breakwater repairs.....	22,031 58	22,031 58	
	346 }				
	320	Pictou—Towards restoration of harbour facilities (Revote \$100,000).....	200,000 00	115,648 99	45,081 28
		Pictou —Wharf repairs.....	27,500 00	27,497 89	
		Pictou Island—Breakwater-Wharf replacement (Revote \$75,000).....	111,000 00	171 71	299 02
		Port Beckerton (West)—Wharf reconstruction (Revote).....	16,000 00	14,574 04	95 98
		Port Hawkesbury—Wharf repairs.....	144,000 00	103 63	
		Port Maitland—Breakwater reconstruction (Revote \$100,000).....	112,500 00	12,520 09	66 79
		Port Mouton—Dredging.....	55,000 00	50,975 37	28,259 82
		Pugwash—Wharf repairs.....	139,500 00	5,343 59	
		Salmon Arm—Breakwater repairs.....	32,000 00		
	837	Salmon River—Breakwater repairs.....	32,000 00	31,699 05	
	320	Sandford—Breakwater extension (Revote \$110,000).....	118,000 00	90 89	
	837	Seal Harbour—Dredging.....	78,000 00	121 10	
	320	Ship Harbour—Wharf replacement (Revote).....	15,000 00		
	320 }	Short Beach—Breakwater repairs.....	136,000 00	20,847 34	
	837 }				
	320	Three Fathom Harbour—Causeway (Revote \$50,000).....	58,356 97	58,356 97	188 79
	837 }				
	346 }				
	320	Trout Cove (Centreville)—Breakwater reconstruction (Revote \$72,000).....	176,000 00	121,396 69	27,210 79
		Upper Whitehead—Wharf reconstruction (Revote).....	21,000 00	20,357 49	81 23
	837	West Dublin—Dredging.....	23,000 00	18,017 73	
	320 }	West Head—Wharf reconstruction (Revote \$62,000).....	70,871 81	70,871 81	74 18
	346 }				
Prince Edward Island					
V-49	321 }	Charlottetown—Wharf reconstruction and improvements (Revote \$53,000).....	125,000 00	108,891 12	272,025 60
	838 }				
	321	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	90,000 00	88,561 32	58,283 64

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ENGINEERING BRANCH—Continued					
Prince Edward Island—Concluded					
V-49	838	Launching Pond—Boat Harbour.....	50,000 00	51 87	
	321	Montague — Wharf reconstruction (Revote \$30,000).....	40,000 00	5,624 02	216 54
		Naufrage Harbour—Retaining wall (Revote \$2,000).....	4,000 00	3,906 87	5,406 55
		North Lake—Pier extension (Revote \$8,000)...	11,000 00	9,401 93	5,712 13
		Red Head—Harbour improvements (Revote)...	6,500 00	6,488 72	10,438 91
		Rocky Point—Wharf reconstruction.....	9,000 00	3,657 62	51,258 80
	321	Souris—Breakwater repairs (Revote \$45,000)...	64,000 00	57,523 32	118 46
	838				
	321	Summerside—Repairs to railway wharf (Revote)	9,000 00	5,333 75	7,744 20
		Tignish — Repairs to breakwaters (Revote \$45,000).....	65,000 00	1,788 98	101 28
		Wood Islands—Towards wharf improvements—(Revote \$30,000).....	75,000 00	6,541 77	105 63
New Brunswick					
V-50	322	Baie Ste. Anne—Towards construction of wharf	120,000 00	32,318 45	
	839				
	322	Bay du Vin River—Wharf extension.....	6,000 00	3,977 09	
		Caissie's Cape—Breakwater reconstruction and dredging (Revote \$50,000).....	130,000 00	46,168 85	128 23
		Caraquet (Young Wharf)—Dredging (Revote \$35,000).....	37,000 00	13,941 02	5,458 60
		Cocagne Cape—Wharf extension and repairs (Revote \$18,700).....	25,500 00	23,662 63	52 91
		Cocagne Church—Wharf extension and repairs (Revote \$16,900).....	22,000 00	18,926 81	52 63
		Dalhousie—Wharf reconstruction and dredging (Revote).....	30,500 00	28,303 80	3,379 39
	322	Grande Aldouane—Wharf repairs and improvements (Revote \$11,000).....	14,768 51	14,768 51	49 33
	346				
	322	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	160,000 00	104,312 36	77,842 57
	322	Leonardville.—Wharf reconstruction (Revote \$50,000).....	90,000 00	100 85	168 19
	839				
	322	Little Cape—Towards breakwater replacement (Revote).....	150,000 00		150 33
	839				
	322	McEachern's Point—Wharf extension (Revote)	14,000 00	12,888 34	119 13
		Miscou—Wharf repairs and extension (Revote \$13,000).....	23,000 00	20,738 88	119 95
		Point Sapin—Breakwater repairs.....	21,500 00	12,400 82	
		Richibucto Cape—Repairs and improvements to Harbour works (Revote).....	5,000 00	4,030 22	14,324 06
		St. Olivier—Wharf reconstruction.....	25,000 00	2,750 50	
		Seal Cove—Repairs to breakwaters.....	28,000 00	11,719 11	
	839	Shippigan—Savoy Landing—Towards wharfage facilities, subject to an agreement to be entered into with the Provincial Government as to division of costs.....	100,000 00		
	322	Welchpool—Towards wharf replacement (Revote).....	150,000 00	61 62	
	839				
Quebec					
V-51	323	Bagotville — Wharf reconstruction (Revote \$153,000).....	158,000 00	97,107 28	145,779 40
	840	Baie Comeau—Towards wharf improvements.....	150,000 00		
	323	Barachois de Malbaie (Bridgeville) — Jetty reconstruction.....	130,000 00	161 25	11,975 99
		Beauharnois—Wharf reconstruction (Revote)...	11,000 00		
	840	Berthier Islands—Repairs to bridges.....	16,000 00	14,936 30	
	323	Bonaventure—Wharf extension (Revote).....	10,451 95	10,451 95	
	346				
	323	Cap Chat—Towards wharf extension.....	100,000 00	132 72	
	840	Chandler—Towards wharf extension, subject to contribution by The Gaspesia Sulphite Co....	100,000 00	72 55	
	323	Entry Island, M.I.—Wharf.....	22,500 00	140 81	

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ENGINEERING BRANCH—Continued					
<i>Quebec—Concluded</i>					
V-51	840	Fame Point (Pointe à la Renommée)—Slipway .	5,500 00	2,382 59	
		Forestville—To acquire harbour facilities	385,000 00	385,000 00	
		Gascons Ouest (L'Anse à la Barbe)—Reconstruction of jetties	55,000 00	168 43	
	323	Grande Rivière—Wharf reconstruction (Revote)	150,000 00	15,843 64	60,563 78
		Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	425,000 00	364,121 27	286,962 69
		Isle aux Coudres—Improvements to wharves (Revote \$137,000)	205,000 00	39,730 67	447 35
		Isle aux Grues—Wharf reconstruction	49,000 00		
	840	Isle aux Grues—Wharf replacement	80,000 00	336 74	
	323	Isle Verte—Wharf repairs (Revote)	15,539 54	15,539 54	14,825 32
	346				
	323	Kamouraska—Wharf reconstruction (Revote \$40,400)	42,000 00	27,145 25	83 31
		L'Anse St. Jean—Wharf repairs (Revote \$25,000)	138,000 00	143 73	13 28
	323	Marsouins Wharf extension	60,000 00	121 88	
	840				
	323	Matane—Reconstruction of West Breakwater (Revote \$160,000)	315,000 00	309,124 37	56,174 36
	840	Mechins—Wharf repairs and reconstruction (Revote)	57,000 00	53,819 00	19,666 44
	323	Miguasha—Wharf improvements and breakwater (Revote \$52,000)	95,438 44	95,438 44	2,070 07
	346	Paspebiac—Wharf extension	130,000 00	145 12	
	323	Petite Rivière Est—Harbour improvements	38,000 00		
	840	Pointe Basse, M.I.—Breakwater-wharf replacement	68,000 00		
	323	Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939—(Revote \$20,000)	827,544 00	615,089 24	1,100,727 25
	840				
	323	Rimouski—Towards reconstruction of old wharf (Revote)	200,000 00	4,228 12	
		Rivière du Loup—Towards wharf reconstruction (Revote)	125,000 00	792 37	476 01
		Rivière St. Paul Wharf	79,300 00	908 83	
		Rivière Whalen (Cap des Rosiers)—Towards Fishing Harbour	100,000 00	8,977 52	
	323	Ruisseau LeBlanc—Breakwater reconstruction (Revote \$30,000)	147,000 00	10 56	300 64
	840		25,000 00	245 31	
	840	Ste. Anne des Monts—Towards wharf extension			
	323	Ste. Anne des Monts—Towards wharf reconstruction	300,000 00	27,821 43	
		St. Charles—Wharf reconstruction	24,800 00	7,578 29	
	623	St. Ignace de Loyola—Reconstruction of pier	20,000 00	154 43	
	840	St. Ignace de Loyola—Wharf repairs and improvements	50,756 17	50,756 17	
	346		15,500 00	8,959 08	
	323	St. Juste du Lac—Wharf improvements			
	323	St. Maurice de l'Echourie—Wharf extension	27,809 65	27,809 65	
	840				
	346				
	323	St. Omer—Wharf repairs	45,000 00	136 96	
	840				
	323	St. Siméon—Wharf reconstruction (Revote)	171,000 00	74,892 20	26,661 97
	323	Sept Iles—Rectification work (Revote \$15,000)	28,009 71	28,009 71	140 45
	346				
	323	Sorel—Harbour repairs and improvements (Revote)	15,000 00	14,225 18	44,576 19
	840	Trois Pistoles—Wharf extension and dredging	76,000 00	141 46	
<i>Ontario</i>					
V-54	324	Belleville—Harbour Improvements (Revote)	56,000 00	44,840 54	9,411 19
	841	Bracebridge—Redredging, the Provincial Government to bear a like amount	42,000 00	15,878 44	
	324	Brighton Bay—Redredging channel	250,000 00		
	841	Britt—Wharf	9,500 00	232 09	

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ENGINEERING BRANCH—Continued					
Ontario—Continued					
V-54	324	Bronte—Reconstruction of pier (Revote).....	127,000 00	90,814 30	7,860 68
	841	Byng Inlet—Wharf.....	9,600 00	254 46	
	324	Cockburn Island—Reconstruction of harbour works.....	22,500 00		
		Collingwood—Harbour reconstruction and improvements (Revote).....	247,000 00	155,116 42	3,520 02
	324	Port William—Dredging.....	295,000 00	255,563 22	134,437 48
	841				
	324	Goderich—Repairs to harbour works.....	25,000 00	17,165 64	
		Grand Bend—Repairs to North Pier (Revote \$56,000).....	58,000 00	31,197 25	24,846 50
	841	Grand River Conservation Scheme—Contribu- tion towards the cost of preliminary plans, test drilling, etc., in connection with proposed dam on the Conestoga River.....	15,000 00	4,659 05	
	324	Gros Cap—Breakwater-Wharf (Revote \$14,300)	16,500 00	13,786 14	620 58
	324	Gull Bay—Wharf (Revote).....	8,800 00	6,839 58	
	841				
	324	Hamilton—Towards harbour improvements....	300,000 00	113,058 34	
		Harbours and Rivers Generally—For main- tenance of services, no new works to be under- taken.....	275,000 00	135,698 20	221,199 83
	841	Horse Shoe Lake—Wharf.....	2,200 00	772 09	
	324	Hudson—Wavebreak boom (Revote).....	21,500 00	15,543 38	167 13
	841				
	324	Kenora—Repairs to wharves (Revote \$30,000).	92,000 00	34,455 13	98 80
	841				
	324	Kingsville—Harbour repairs and improvements.	140,000 00	24,654 10	
	841	Little Current—Site for wharf.....	25,000 00		
	324	Meaford Dredging (Revote \$25,000).....	29,192 07	29,192 07	31,961 01
	346				
	324	Meaford—Revetment wall (Revote \$29,000)...	60,500 00	46,253 89	2,579 76
	841				
	324	Midland to Parry Sound—Towards dredging inside channel.....	200,000 00	117 91	
	841	Morson—Wharf replacement.....	7,500 00	205 58	
	324	North Bay—Wharf extension (Revote).....	17,000 00	12,595 31	33,449 21
		Oakville—Reconstruction of east pier (Revote \$123,000).....	157,000 00	134,461 76	23,970 56
		Ottawa—(Rideau River) Repairs to walls and tailrace (Revote \$18,500).....	51,000 00	9,980 00	
		Parry Sound—Wharf—(Revote \$8,500).....	9,000 00	8,425 87	293 37
		Pelee Island—Wharf Improvements (Revote)...	28,000 00	1,237 03	219 88
	841	Penetanguishene—Harbour improvements.....	50,000 00	8,922 16	
	324	Pictou—To take over and reconstruct wharf...	10,028 59	10,028 59	
	346				
	324	Port Arthur—Breakwater (Revote \$172,000)...	400,000 00	190,429 32	29,498 19
		Port Arthur—Dredging.....	290,000 00	59,312 35	24,200 28
		Port Arthur—Repairs to breakwater (Revote \$200,000).....	283,000 00	273,498 08	748 84
		Port Bruce—Reconstruction of pier (Revote \$25,000).....	31,000 00	3,092 22	2,721 25
		Port Colborne—Breakwater repairs.....	25,000 00	84 19	
		Port Elgin—Breakwater repairs.....	71,200 00	12,192 14	
	324	Port Hope—Harbour repairs (Revote \$140,000)	187,000 00	70,845 36	90,783 41
	841				
	841	Port Loring—Wharf.....	5,000 00	2,664 23	
	324	Port Rowan—Harbour repairs and improve- ments.....	29,000 00	275 77	
		Rainy River—Wharf reconstruction.....	25,000 00	23,003 31	5,263 90
	841				
	841	Redwood Road—Wharf.....	4,500 00		
	324	Salmon Point—Breakwater extension.....	13,000 00	89 79	
		Sault Ste. Marie—Wharf reconstruction (Revote \$25,000).....	36,000 00	26,146 70	16,274 75
	841	Shiguindah—Dredging.....	85,000 00	72,801 81	
		South Baymouth—Dredging.....	45,000 00	71 53	
	324	South Baymouth—Wharf reconstruction and extension (Revote \$34,200).....	43,283 52	43,283 52	367 95
	346				
	841	Sturgeon Falls—Wharf extension.....	8,400 00	72 55	
	324	Thames River—Redredging (Revote \$31,000)...	60,200 00	60,110 50	32,508 95
	841				
	624				

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ENGINEERING BRANCH—Continued					
Ontario—Concluded					
V-54	324	Tobermory—Wharf and dredging (Revote \$91,000).....	104,000 00	41,930 87	16,546 48
	841	Toronto—Towards harbour improvements.....	500,000 00	376 38	
	324	Whitby—Towards repairs to harbour works....	150,000 00	121,500 48	
	624				
	324	Wolfe Island (Marysville)—To take over and rebuild wharf (Revote).....	26,861 53	26,861 53	
	346				
Manitoba					
V-57	842	Assiniboine River—Dyking and cut off.....	57,000 00	16,478 06	
	325	Gimli—Wharf reconstruction (Revote \$83,500). Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	92,000 00	55,877 47	1,573 60
		Hecla—Wharf reconstruction (Revote).....	50,000 00	8,551 10	35,326 05
		Hnausa—Wharf reconstruction (Revote \$98,700).....	69,000 00	37,275 03	34,895 40
		Matlock—Breakwater reconstruction.....	100,000 00	1,433 40	1,345 36
		Mill Creek—Reconstruction of dam.....	57,000 00	56,588 31	
		Mill Creek—Reconstruction of dam.....	11,000 00	9,616 27	3,307 19
	325	Selkirk—Wharf reconstruction.....	48,000 00	41,112 76	149,231 28
	842				
	325	St. Andrews—River breakwater (Revote \$7,500)	9,000 00	5,494 30	174 79
	842	St. Andrews Lock and Dam—Improvements to bridge.....	35,000 00		
	325	St. Andrews Lock and Dam—Straightening West Approach (Revote \$18,000).....	34,000 00	32,832 83	38,611 02
	842	The Pas—Towards replacing harbour facilities.	10,000 00	3,649 04	
	325	Victoria Beach—Wharf repairs.....	63,500 00	2,748 00	
		Winnipegosis—Wharf reconstruction.....	22,000 00	18,426 40	
Saskatchewan, Alberta and Northwest Territories					
V-58	625	Bell Rock (Fort Smith), N.W.T.—Wharf.....	5,000 00	3,650 32	
	843	Cold Lake, Alberta—Breakwater.....	6,000 00		
		Great Bear River Road, N.W.T.—Completion of payments for extension (Revote).....	10,000 00	8,823 48	338,644 18
	326	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	25,000 00	6,986 17	6,628 89
		Waskesiu Lake—Harbour improvements (Revote \$15,000).....	70,000 00		
		Yellowknife—Wharf (Revote \$3,000).....	23,000 00	2,459 20	34,568 17
British Columbia and Yukon					
V-58	327	Alert Bay—Breakwater (Revote \$30,000).....	36,000 00	34,341 00	105 62
	844	Bamfield (West)—Repairs and improvements to float and approach (Revote \$10,000).....	17,000 00	16,435 72	54 81
	327	Bella Bella—Wharf renewal (Revote).....	49,000 00	46,237 78	173 74
	844				
	327	Bella Coola—Wharf replacement (Revote \$94,300).....	146,000 00	37,082 93	607 04
	844	Brownsville—Harbour improvements (Revote). Campbell River—Improvements, including preliminary investigations and engineering.....	7,800 00	7,001 27	12,154 74
		Campbell River—Wharf repairs.....	100,000 00	1,956 00	
	327	Chemainus—Harbour improvements.....	35,000 00	3,229 60	
	844	Columbia River—Protection work.....	10,000 00	36,195 02	
	327		37,000 00		
	626				
	327	Davis Bay—Wharf repairs and improvements (Revote).....	20,000 00	19,469 72	193 02
	844	Egmont—Float.....	8,000 00	6,844 03	
		Fords Cove (Hornby Island)—Breakwater and float.....	14,000 00	13,829 64	
	327	Fraser River—Improvements (Revote).....	175,000 00	10,225 36	
	327	Fraser River—Protection and remedial work on Lulu and Sea Islands (Revote \$23,000).....	60,000 00	28,114 75	146 45
	844	Fraser River (Kirkland Island)—Channel protection—(Revote).....	38,000 00	34,588 97	24,015 55

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ENGINEERING BRANCH— <i>Concluded</i>					
<i>British Columbia and Yukon—Concluded</i>					
V-58	327	Fraser River—Reconstruction of North Arm Jetty (Revote \$115,000).....	120,000 00	110,038 99	110,769 50
	844	Fraser River and Vancouver Harbour—Dredging.....	500,000 00	101 35	
	327	Gibson's Landing—Wharf reconstruction (Revote \$50,000).....	65,000 00	59,014 97	9,446 56
	327	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken.....	425,000 00	265,740 98	209,957 91
	844	Kaslo—Wharf repairs—(Revote \$1,200).....	7,000 00	6,026 13	760 25
		Nahun (Caesar's Point)—Wharf replacement—(Revote \$4,500).....	5,000 00	3,252 82	6,500 28
	327	Nanaimo — Harbour improvements (Revote \$60,000).....	63,000 00	33,570 04	24,171 47
	327	Nanaimo—Wharf repairs and improvements (Revote).....	46,000 00	44,825 07	35,069 07
	844	New Westminster—Wharf extension.....	18,000 00		
		North Galiano—Wharf (Revote \$9,300).....	9,500 00	9,372 04	132 37
	327	Penticton—Breakwater replacement.....	16,500 00	15,292 76	
		Port Alberni—Harbour improvements (Revote \$123,000).....	185,000 00	141,616 54	22,926 14
	327	Prince Rupert—Construction and renewal of fishermen's floats (Revote \$22,000).....	70,000 00	42,153 65	
	844	Prince Rupert (Digby Island) Wharf repairs—(Revote).....	18,000 00		350 00
	327	Queen Charlotte City—Wharf repairs and extension (Revote \$16,000).....	29,547 32	29,547 32	186 15
	844	Roberts Creek—Wharf repairs.....	28,500 00	8,080 69	
		Sechelt—Wharf repairs.....	37,500 00	256 04	
	327	Sidney—Reconstruction of approach and repairs to ferry slip.....	38,000 00	37,923 78	
	844	Sointula—Harbour improvements.....	45,000 00	111 71	
	327	Steveston No. 2 Road—Wharfage facilities—(Revote).....	24,500 00	20,904 17	96 21
	844	Stewart—Wharf repairs (Revote).....	45,000 00	1,275 85	
	327	Ucluelet West—Wharf improvements—(Revote \$8,500).....	11,000 00		10,898 62
		Vananda—Wharf extension, freight shed and repairs (Revote \$7,500).....	8,500 00	94 97	1,356 79
	327	Victoria—Towards dredging—(Revote).....	205,000 00	100,955 67	755 22
	844				
	327	Victoria—Fishing Harbourage (Revote \$67,000).....	102,591 35	102,591 35	535 50
	844	Westview—Harbour improvements (Revote)...	16,000 00	15,174 17	52,733 68
	327	Westview—Replacing fishing harbourage (Revote \$305,000).....	316,000 00	182,325 79	238 15
	844	White Rock—Wharf repairs.....	44,000 00	34,651 33	
<i>Generally</i>					
V-61	328	Protection Works Generally—To provide for remedial works where damages are caused by or endanger navigation or Federal Government structures.....	100,000 00	94,046 60	
TELEGRAPH BRANCH					
V-62	329	Branch Administration.....	45,964 00	39,557 26	36,368 31
V-62	330	Telephone Service at Ottawa.....	355,000 00	331,554 29	164,801 94
V-62	331	Telephone Service other than at Ottawa.....	11,245 24	11,245 24	8,179 56
	845				
	346	Telegraph and Telephone Services, Operation and Maintenance			
V-62	332	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work...	220,000 00	186,801 00	187,020 79
V-63	333	Alberta and Saskatchewan.....	123,703 97	121,200 23	115,517 33
V-63	334	Division Superintendent's Office—Vancouver..	37,900 00	35,259 44	31,404 98

See Page	No. of Vote	Services	1947-1948 Appropriations	1947-1948 Expenditures	1946-1947 Expenditures
TELEGRAPH BRANCH— <i>Concluded</i>					
V-63	335	British Columbia—Northern and Yukon Districts.....	410,215 78	402,475 61	342,022 16
V-64	336 346	British Columbia—Vancouver Island District..	221,797 45	221,031 98	184,193 29
V-64	337	Telegraph and Telephone Services Generally...	5,000 00	4,287 23	3,376 20
Construction, Repairs and Improvements					
V-64	338 846	Maritime Provinces and Lower St. Lawrence..	48,000 00	30,124 10	21,414 15
V-64	339	Alberta and Saskatchewan.....	18,000 00	13,352 41	10,634 00
V-64	340	British Columbia—Northern and Yukon Districts.....	59,000 00	57,210 51	38,742 86
V-64	341	British Columbia—Vancouver Island District..	22,700 00	22,656 71	22,443 53
V-65	342	Cable for Bay of Fundy District (Revote).....	28,000 00		
V-65	343	Purchase and installation of submarine cable to connect Shippigan and Miscou Islands with the mainland (Revote).....	11,000 00		
V-65	847	For the purchase and installation of radiophone equipment at Minstrel Island and on Vancouver Island at Kelsey Bay (Revote).....	9,000 00	8,064 10	
V-65	848	For the purchase of the portion of the Pacific Communication System taken over by the Dominion Government (Revote).....	155,000 00	38,150 68	1,099,087 64
V-65	849	Telephone Line from Peter Pond Lake to Portage la Loche (Revote).....	7,700 00	7,397 00	9,296 16
V-65	850	Buffalo Narrows—Bulls House, Sask., Telephone Line—Repairs.....	1,500 00	1,500 00	
V-65	851	Cabano—Squatteck, P.Q.—Submarine Cable..	1,700 00	1,339 18	
V-65	852	Extension of Telephone Lines in Matapedia—Matane County, P.Q.....	21,500 00	11,504 50	
V-66	852A	Moberley Lake—Upper Halfway, B.C.—Radiophone.....	1,800 00	1,790 26	
V-66	853	North Head—Seal Cove, N.B.—Telegraph Line—Reconstruction.....	8,000 00	2,865 25	
V-66	854 346	Whitefish Falls—Killarney, Ontario—Reconstruction of telephone line (Revote \$6,300)...	12,334 13	12,334 13	4,392 38
GENERAL					
V-66	344 855 627	National Gallery of Canada.....	130,718 00	130,340 57	104,772 67
V-67	345 628	Miscellaneous works not otherwise provided for, not more than \$5,000 to be expended upon any one work.....	161,950 00	137,513 90	111,596 63
V-67	346	To supplement, on approval of Treasury Board except where less than \$500 is required, any of the appropriations of the Department of Public Works.....	150,000 00		
		<i>Less transferred to other votes.....</i>	<i>87,272 83</i>		
V-68	347	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1947-48.....	20,000 00	14,153 26	6,809 64
V-68	348	To provide for the purchase of a portrait of Sir Louis Davies.....	1,500 00	1,500 00	
V-68	Stat.	Corporation of the City of Ottawa.....	300,000 00	300,000 00	300,000 00
V-68	Stat.	Exchequer Court Awards.....	69,501 71	69,501 71	843,315 81
SUPERANNUATION AND RETIREMENT BENEFITS					
V-68	Stat.	Gratuities to families of deceased employees... <i>Expenditures: from Appropriations not required for 1947-48.....</i>	3,775 14	3,775 14	8,846 00 1,419,210 78
		Total Ordinary.....	55,672,998 26	35,544,647 71	26,359,878 19

DEPARTMENT OF PUBLIC WORKS

V-17

<u>See Page</u>	<u>No. of Vote</u>	<u>Services</u>	<u>1947-48 Appropriations</u>	<u>1947-48 Expenditures</u>	<u>1946-47 Expenditures</u>
DEMobilIZATION AND RECONVERSION					
ARCHITECTURAL BRANCH					
V-69	561	Post-War Program—Expenses in connection with preparation of plans, specifications, etc..	200,000 00	151,381 94	208,406 16
V-69	562	Repairs, Alterations, Operation and Maintenance of Buildings.....	1,000,000 00	460,866 92	1,917,792 92
V-69	563	Rental of premises.....	635,000 00	305,865 71	637,167 58
V-69	564	Furniture, etc.....	25,000 00	1,035 71	68,171 21
V-69	665	Vancouver—Construction of temporary office building for Department of Veterans Affairs—To complete payments on contract.....	18,098 00	18,098 00	214,173 46
ENGINEERING BRANCH					
V-70	565	Post-War Construction Program—Expenses in connection with surveys, preparation of plans and specifications.....	350,000 00	235,487 27	240,839 28
TELEGRAPH BRANCH					
V-70	566	Ottawa—Telephone Service.....	60,000 00	41,498 61	217,209 98
GENERAL					
V-70	567	Contingencies.....	10,000 00	5,692 51	3,419 00
V-70		Stat. Exchequer Court Awards.....	21,963 90	21,963 90	
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			143,610 83
		Total Demobilization and Reconversion.....	2,320,061 90	1,241,890 57	3,650,790 42
		Grand Total.....	\$57,993,060 16	\$36,786,538 28	\$30,010,668 61

Salary of Minister, Hon. A. Fournier, Salaries Act, c. 24, 1944.....\$ 10,000 00
 Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....\$ 2,000 00

Hon. A. Fournier received travelling expenses of \$815 which were charged to Vote 279.

Vote 279 Departmental Administration

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries	206,599 00	209,109 00	208,744 08
Other Pay-list Items	420 00	510 00	504 96
Printing and Stationery	10,000 00	11,200 00	10,848 49
Travelling Expenses	5,000 00	1,900 00	1,487 86
A Sundries	5,000 00	4,300 00	4,295 59
	<u>\$ 227,019 00</u>	<u>\$ 227,019 00</u>	<u>\$ 225,880 98</u>

As at March 31, 1948, there were 98 salaried employees being paid from this vote, of whom 51 were permanent and 47 temporary.

A Telephone tolls cost \$1,893.27; telegrams \$831.76.

ARCHITECTURAL BRANCH

Vote 280 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	251,816 00	251,776 00	249,752 67
Other Pay-list Items	500 00	540 00	528 06
Printing and Stationery	8,500 00	11,846 49	11,846 49
Travelling Expenses	7,000 00	7,869 85	7,869 85
A Sundries	3,500 00	4,844 49	4,844 49
Supplement as approved by Treasury Board (transfer from Vote 346)	5,560 83		
	<u>\$ 276,876 83</u>	<u>\$ 276,876 83</u>	<u>\$ 274,841 56</u>

As at March 31, 1948, there were 101 salaried employees being paid from this vote, of whom 55 were permanent and 46 temporary.

A Telephone tolls cost \$2,130.12; telegrams, \$2,518.01.

**Vote 281 (and Vote 617, Further Supplementary Estimates) Ottawa—Maintenance and operation of
Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc.**

	Estimates	Allotments	Expenditures
Salaries and Wages	2,428,198 00	2,408,198 00	2,408,198 00
Allotted from Vote 73, Salaries, etc.	149,577 09	149,577 09	149,577 09
Other Pay-list Items	25,000 00	9,000 00	6,943 10
A Rents	850,000 00	716,000 00	709,201 09
B Light and Power	465,000 00	485,000 00	474,377 93
C Water and Water Rates	177,000 00	162,000 00	152,386 08
D Furniture and Fittings	210,000 00	265,000 00	263,274 98
E Materials and Supplies (including \$100 for Remembrance Day Wreath)	1,761,184 00	1,876,184 00	1,871,306 15
F Inspection of Fire Equipment	12,000 00	12,000 00	12,000 00
To provide payment of taxes and water rates on Diplomatic properties	50,000 00	45,000 00	44,354 13
	<u>\$6,127,959 09</u>	<u>\$6,127,959 09</u>	<u>\$6,091,618 55</u>

The total expenditures for salaries and wages and other pay-list items were \$2,718,879.90, of which \$154,161.71 was charged to Demobilization and Reconversion, Vote 562.

The classes and numbers of employees paid from these votes on March 31, 1948, and on March 31, 1947, were as follows:—

	1948	1947
Maintenance	221	216
Char Service	2,249	2,257
Elevator	154	156
Heating	240	219
Rideau Hall	23	23
	<u>2,887</u>	<u>2,871</u>

As at March 31, 1948, there were 2,887 employees being paid from these votes, of whom 231 were permanent and 2,656 temporary.

A *Rents*.—Rentals for space occupied by the Government Service at Ottawa for the fiscal year, or during the periods shown, are listed below. The total expenditures were \$711,251.09, of which \$2,050 was charged to Demobilization and Reconversion, Vote 563. The comparable figure for the fiscal year 1946-47 was \$725,862.27.

Landlord	Building	Space occupied sq. ft.	Expenditures
Airchute Realty, Ltd.	Mackenzie (Apr. 1—Nov. 30)	24,490	10,866 50
Bank of Canada	Bank Note (Jan. 1—Mar. 31)	37,667	6,249 99
Bank of Canada	Free Press	12,667	9,624 99
Henry Birks & Sons, Ltd.	Birks	23,537	24,482 19
R. L. & R. Blackburn, Ltd.	Blackburn	69,575	68,108 18
R. L. & R. Blackburn, Ltd.	Motor and Annex	50,435	36,362 50
Estate C. Jackson Booth	Transportation	13,414	15,951 62
Estate C. J. Booth and J. A. D. Holbrook ..	Booth	16,495	21,288 85
Estate J. C. Brennan	Trafalgar	16,918	20,912 75
Estate Harry Brouse	Castle	34,000	9,500 00
Builders' Sales, Ltd.	McDougall	11,140	6,871 78
Builders' Sales, Ltd.	Old Duhamel	5,975	2,390 00
J. W. D'Amour	Robinson	34,301	27,950 00
J. W. D'Amour	D'Amour (Apr. 1—Dec. 31)	28,716	8,550 00
Earlscourt Realty	Earlscourt	12,000	8,000 00
Foreign Exchange Control Board	Bank of Canada Annex (Part of space vacated June 30. Whole of space vacated Jan. 31)	6,000	5,375 00
Joseph Grant	Grant	27,000	9,000 00
Joseph Grant	186 Middle Street	10,608	2,100 00
Mrs. Dorothy F. Hardy	Butterworth (Part of space vacated Apr. 30. Whole of space vacated Aug. 31)	2,450	535 00
Mrs. Dorothy F. Hardy	Old Willis Business College	8,352	4,730 00
Holt Renfrew Co., Ltd.	Bryson	9,210	10,111 63
Imperial Realty Co., Ltd.	Woods, 66 Queen	9,796	9,000 00
S. S. Kresge Co., Ltd.	95 Rideau	3,996	2,943 00
S. S. Kresge Co., Ltd.	113 Rideau	14,400	10,080 00
Estate Patrick Labelle	Labelle	72,372	37,535 32
LaSalle Academy	LaSalle Academy	9,684	6,725 00
L. Lief	989 Somerset St. West	16,000	6,300 00
Lowe-Martin Co., Ltd.	Lowe-Martin	14,107	7,053 48
Lumor Interests, Ltd.	Bank St. Chambers	7,445	5,909 24
Metropolitan Stores, Ltd.	Arcade	24,000	11,833 05
Norlite Realty Co., Ltd.	Dominion Loose Leaf	38,400	17,800 00
Norlite Realty Co., Ltd.	Norlite	42,516	47,838 99
Norlite Realty Co., Ltd.	Orme	16,520	11,099 31
Ontario Hughes Owens Co., Ltd.	45 Spencer Street	22,000	18,000 00
Ottawa Electric Railway Company	Old Bell Telephone	13,143	7,500 00
Ottawa Terminals Railway Company	Union Station (Apr. 1—Aug. 31)	26,862	11,424 50
Principal Investments, Ltd.	Sovereign	16,436	16,000 00
R.C. Episcopal Corporation of Ottawa ..	Bolton St. School (Apr. 1—Aug. 31) ..	5,236	1,500 00
R.C. Episcopal Corporation of Ottawa ..	Monument National	21,533	16,171 71
R.C. Episcopal Corporation of Ottawa ..	Old Lemay Property (Apr. 1—Dec. 31) ..	6,000	2,925 00
Royal Bank of Canada	Royal Bank Chambers	17,283	15,980 97
Royal Trust Co.	Royal Trust	1,310	2,275 00
Royal Trust Co.	Steele	12,129	9,998 90
St. Patrick's Home	St. Patrick's Home	5,804	5,031 00
H. Shenkman	D'Amour (Jan. 1—Mar. 31)	28,716	2,850 00
Slater & Sherwood	Sparks Chambers	8,899	5,832 16
Sovereign Realty Co., Ltd.	Stephen	9,995	7,500 00
Therien Co., Ltd.	Therien	31,500	9,850 00
Vimy Realty Co., Ltd.	Vimy and Annex	26,500	14,250 00
N. S. Vineberg	Besserer	13,920	6,000 00
Basil Whitfield	Plaza (Part of space vacated Apr. 30) ..	10,190	11,442 70
Rentals, 36, each under \$5,000 per annum			63,034 78
Clock-line service			576 00
Total rentals			\$ 711,251 09

B Light and Power.—The total expenditures for electric current and bulbs for Government-occupied buildings were \$477,063.10, of which \$2,685.17 was charged to Demobilization and Reconversion, Vote 562.

For the following buildings, the expenditure in each case exceeded \$5,000: Army, \$13,915.81; Canadian, \$10,804.57; Central Experimental Farm, \$26,768.19; Confederation, \$10,846.47; Connaught, \$7,553.41; Daly,

\$11,764.09; Dominion Bureau of Statistics, \$8,230.32; East Block, \$5,834.07; Fuel and Ore Testing Laboratory, \$21,571.20; Hunter, \$15,835.79; Jackson, \$14,627.50; Justice, \$8,810.90; Langevin, \$5,464.97; National Research Council, \$20,979.76; Navy, \$12,294.76; New Supreme Court, \$7,509; Parliament, \$23,139.84; Post Office, \$5,005.22; Postal Terminal, \$9,388.57; Printing Bureau, \$10,430.74; Royal Canadian Air Force, \$10,085.81; Temporary No. 2, \$7,302.75; Temporary No. 3, \$5,075.28; Temporary No. 4, \$5,022.10; Temporary No. 5, \$5,877.51; Temporary No. 6, \$9,375.28; Temporary No. 8, \$13,134.70; Victoria Memorial Museum, \$7,467.79; West Block, \$6,168.27.

C *Water and Water Rates.*—For the following buildings, the expenditure in each case exceeded \$5,000: Central Experimental Farm, \$10,790.11; Confederation, \$5,300.03; East Block, \$6,903.39; Fuel and Ore Testing Laboratory, \$5,035.13; National Research Council, \$18,144.61; National Research Council Annex, \$16,638.06; Printing Bureau, \$5,396.34; Temporary No. 8, \$5,728.44; Wellington Street Expropriated Properties, \$12,064.71; West Block, \$6,235.99.

D *Furniture and Fittings.*—The total expenditures for furniture and fittings for Government offices were \$264,011.58, of which \$736.60 was charged to Demobilization and Reconversion, Vote 564.

E *Materials and Supplies, etc.*—The total expenditures were \$2,120,900.16, of which \$32,223.20 was charged to Vote 300, Public Buildings Generally—Repairs, etc., and \$217,370.81 to Demobilization and Reconversion, Vote 562. A distribution of the total expenditures follows: elevator maintenance under contract, \$54,916.26; heating, \$735,553.81; moving, \$95,657.35; repairs and supplies for Rideau Hall, \$34,366.18; repairs to other Government buildings, \$974,751.15; snow removal, \$6,367.69; sprinkler supervisory and signal box services, \$10,617.25; supplies for char service, \$132,063.14; supplies for Parliamentary Restaurant, \$26,883.15; Wellington Street, retaining wall, \$22,923.40; window cleaning, \$18,685.80; wreath for Remembrance Day, \$100; gratuities for deceased employees, \$2,835.04; printing, \$1,686.15, and stationery, \$1,131.10 (paid to the Department of Public Printing and Stationery); sundries, \$2,362.69.

For the following buildings, the expenditures for repairs and improvements in each case exceeded \$5,000. Amounts indicated by asterisks include payments on contracts of \$5,000 or over, the details of which are given below: Blackburn, \$25,991.17*; Booth, \$6,454.57*; British American Bank Note, \$10,526.83; Cartier, \$23,617.40; Cartier Square, "A", "B", "C", \$93,735.43*; Central Heating Plant, \$19,961.89; Connaught, \$6,690.24; Daly, \$8,836.90*; Dominion Bureau of Statistics, \$5,339.22*; Dominion Observatory, \$20,550.85; Elgin, \$11,753.08; Former Edwards' Property, Sussex St., \$11,073.71*; Hardy House, Daly Ave., \$6,944.95; Hughes-Owens, \$77,601.89*; Hunter, \$36,852.92*; Jackson, \$38,542.11*; John and Sussex Streets, \$12,050.73; Justice, \$8,462.06; Labelle, \$5,339.61; Motor, \$13,483.11*; National Research Council, \$9,401.24; New Supreme Court, \$9,279.09; Norlite, \$15,194.10*; Old Supreme Court, \$13,380.62; Parliament, \$51,499.71; Parliamentary Library, \$14,275.52*; Printing Bureau, \$19,820.11*; Records Storage, \$55,392.03*; Royal Canadian Mint, \$6,223.79; Sovereign, \$6,698.96; Temporary No. 1, \$6,993.12; Temporary No. 2, \$14,398.09; Temporary No. 3, \$12,430.82; Temporary No. 5, \$14,319.72; Temporary No. 6, \$21,761.21*; Temporary No. 8, \$67,977.37*; Union Station, \$7,753.99; Victoria Memorial Museum, \$29,380.92; West Block, \$9,236.73; Woods and Canadian, \$27,386.95.

Contracts of \$5,000 or over:

Contractor	Project	Amount of Contract	Payments in 1947-48	Payments to date
Stanley G. Brookes.....	Installation of lighting system, Dominion Bureau of Statistics	\$ 18,000 00	\$ 4,500 00	\$ 18,000 00 (f)
	Improved lighting system, Hunter Building	13,842 31	13,842 31	13,842 31 (f)
	Installation of lighting system, Motor Building	8,500 00	8,500 00	8,500 00 (f)
	Improved lighting system, Norlite Building	11,432 82	11,432 82	11,432 82 (f)
John E. Copeland.....	Fireproof vault, Temporary Building No. 8	12,619 27	8,222 03	8,222 03
Edgar Dagenais.....	Installation of ventilating system on third, fourth and fifth floors, Jackson Building	11,845 00	9,661 50	9,661 50
Doran Construction Co., Ltd....	Construction of covered passageway between Buildings "A", "B", "C", Cartier Square	74,375 50	39,587 69	74,375 50 (f)
	Alterations, Hughes-Owens Building	77,601 89	77,601 89	77,601 89 (f)
	Improvements to lighting system, Temporary Building No. 8	21,480 50	21,480 50	21,480 50 (f)
J. R. Douglas, Ltd.....	Installation of ventilating system, Blackburn Building	9,036 85	8,836 85	8,836 85

Contractor	Project	Amount of Contract	Payments in 1947-48	Payments to date
Duford, Limited.....	Alterations, Records Storage Building	8,033 00	8,033 00	8,033 00 (f)
Alex I. Garvock, Ltd.....	Repairs to roof, Booth Building	5,376 76	5,376 76	5,376 76 (f)
Geo. C. Graves Construction Co., Ltd.....	Alterations, Records Storage Building	8,200 00	8,200 00	8,200 00 (f)
	Alterations, Temporary Building No. 6	6,120 00	6,120 00	6,120 00 (f)
	Alterations, Temporary Building No. 8	7,120 00	7,120 00	7,120 00 (f)
	Demolition and erection of partitions, Buildings "A", "B", "C", Cartier Square.	97,711 24	26,198 90	97,711 24 (f)
G. T. Green.....	Redecorating, etc., Records Storage Building	8,311 00	6,233 25	6,233 25
Canadian Johns-Manville Co., Ltd.	Installation of acoustical tile work in certain rooms, Blackburn Building	9,807 00	9,807 00	9,807 00 (f)
James More & Sons, Ltd.....	Alterations to former Edwards' Property, Sussex Street—cost plus fixed fee (\$1,500) contract, estimated to cost \$15,500	15,500 00	7,944 32	7,944 32
Wilfrid D. St. Cyr.....	Installation of ventilating system, Printing Bureau ..	12,225 60	7,900 88	7,900 88
Robert Strang.....	Redecorating, Parliamentary Library	10,300 00	10,300 00	10,300 00 (f)
Fred A. Wilson Contracting Co., Ltd.	Improved lighting system on fourth and fifth floors, Daly Building	6,250 00	6,250 00	6,250 00 (f)
	Improved lighting system on ninth floor, Hunter Building	10,231 00	1,222 63	10,231 00 (f)

(f) Including final payment.

F *Inspection of Fire Equipment.*—The total expenditures for inspection service, which was performed by the Royal Canadian Mounted Police, were \$15,000, of which \$3,000 was charged to Demobilization and Reconversion, Vote 562.

The cost for the fiscal year 1946-47, of rent, char service, lighting, etc., in connection with premises occupied by the Department of Insurance, was estimated to be \$11,502.26 and was assessed in the current year against insurance companies transacting business in the Dominion. The sum was credited in the revenues of that Department (see section "I" of this Report).

Vote 232 (and Vote 618, Further Supplementary Estimates) Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc.

	Estimates	Allotments	Expenditures
Salaries and Wages	2,994,060 00	2,994,060 00	2,994,060 00
Allotted from Vote 73, Salaries, etc.	210,753 74	210,753 74	210,753 74
Other Pay-list Items	22,500 00	10,500 00	10,183 65
A Rents	1,880,000 00	1,745,000 00	1,723,323 43
B Light and Power	565,000 00	670,000 00	665,269 37
C Water	125,000 00	145,000 00	135,179 85
D Furniture and Fittings	600,000 00	335,000 00	316,546 59
E Materials and Supplies	1,005,649 00	1,367,649 00	1,351,267 68
	50,000 00		
F Armoury Accommodation for C.O.T.C. Units	55,000 00	5,000 00	2,469 35
G Sundries	75,000 00	100,000 00	92,855 07
	<u>\$7,582,962 74</u>	<u>\$7,582,962 74</u>	<u>\$7,501,908 73</u>

Comparative statements of expenditures follow:

	1947-48	1946-47
(1) Total expenditures—		
London, England, Canada House	79,946 24	41,097 48
Nova Scotia	405,033 60	277,549 28
Prince Edward Island	63,110 45	60,493 56
New Brunswick	317,206 16	257,887 69
Quebec	2,063,844 79	1,666,028 01
Ontario	2,371,566 93	1,988,955 89
Manitoba	438,897 09	414,586 03
Saskatchewan	461,683 02	403,804 11
Alberta	484,151 05	434,161 23
British Columbia	768,771 67	628,319 97
Yukon	43,984 49	35,991 38
Generally	3,713 24	4,229 31
	<u>\$7,501,908 73</u>	<u>\$6,213,103 94</u>
(2) Salaries and Wages, and Other Pay-list Items—		
	1947-48	1946-47
London, England, Canada House	7,481 21	12,609 21
Nova Scotia	174,960 30	132,440 29
Prince Edward Island	19,584 00	16,256 01
New Brunswick	126,164 42	112,583 14
Quebec	935,529 99	761,872 14
Ontario	1,044,886 52	875,542 42
Manitoba	157,400 77	146,078 72
Saskatchewan	157,212 94	130,824 62
Alberta	213,015 88	167,912 33
British Columbia	364,152 32	281,823 37
Yukon	14,609 04	13,902 58
	<u>\$3,214,997 39</u>	<u>\$2,651,844 83</u>

The total expenditures for salaries and wages and other pay-list items were \$3,229,001.23, of which \$14,003.84 was charged to Demobilization and Reconversion, Vote 562.

As at March 31, 1948, there were 2,243 employees being paid from these votes, of whom 793 were permanent and 1,450 temporary. Living quarters were occupied by employees in 406 buildings. These had an estimated annual rental value as follows: 1 at \$360; 229 at \$300; 42 at \$240; 133 at \$180; 1 at \$96. In 5 cases the quarters were in lieu of salary, and in the other 401 the value of the quarters was deducted from the authorized salary rate and the net amount only charged to the vote.

A *Rents*.—Office accommodation outside of Ottawa cost \$2,058,624.29, of which \$31,485.15 was repaid by the Post Office Department for space occupied by commission post offices, leaving a net charge of \$2,027,139.14, including an amount of \$303,815.71 charged to Demobilization and Reconversion, Vote 563.

The net charges for the fiscal years 1947-48 and 1946-47, by provinces, etc., are shown below:—

	1947-48	1946-47
London, England, Canada House	46,278 51	15,805 75
Nova Scotia	58,510 68	57,553 66
Prince Edward Island	17,299 18	20,755 66
New Brunswick	74,545 90	65,300 59
Quebec	559,481 82	545,389 27
Ontario	610,709 90	646,278 88
Manitoba	151,469 98	154,069 14
Saskatchewan	146,886 44	152,003 47
Alberta	153,958 40	165,866 02
British Columbia	206,498 33	205,826 15
Yukon	1,500 00	900 00
	<u>\$2,027,139 14</u>	<u>\$2,029,748 59</u>

Rentals of space occupied by the Government Service outside of Ottawa on March 31, 1948, or at dates of termination of leases (shown in parentheses) were, by location, as follows:—

	Landlord	Space occupied sq. ft.	Expenditures
London, England,			
Canada House	Commissioner of Crown Lands (ground rent)		38,863 93
	City of Westminster (taxes)		7,414 58
Halifax	Mutual Realty Co., Ltd.	7,290	6,851 61
Halifax	John Simon	9,225	8,833 40
Sydney	Joseph G. Azar	9,600	9,642 46
Campbellton	Mrs. Rose Rosenhek	3,255	6,147 98
Saint John	Board of New Brunswick Museum	2,500	5,650 47
Saint John	W. H. Campbell	7,000	7,200 00
Saint John	Ganong Brothers, Ltd.	12,500	5,000 04
Saint John	Lawson Motors, Ltd.	14,920	12,520 04
Montreal	Harry Bronfman	8,440	8,260 00
Montreal	Canadian Industries, Limited	37,494	49,224 02
Montreal	Canadian National Railways	59,747	55,586 00
Montreal	Compagnie Légaré, Limitée	4,175	14,500 00
Montreal	Dominion Square Corporation	28,174	50,854 78
Montreal	Empire Life Insurance Co.	17,200	5,287 50
Montreal	Estate of J. O. Gravel	4,075	7,090 44
Montreal	Labelle Building, Ltd.	9,178	29,666 30
Montreal	McGill University		7,426 77
Montreal	Montreal Shipping Co., Ltd.	8,743	7,251 25
Montreal	Prudential Insurance Co. of America	32,783	56,567 19
Montreal	Read Building, Ltd.	17,339	8,704 72
Montreal	Shiff & Co., Inc.	67,056	17,075 49
Montreal	Sun Life Assurance Co. of Canada	27,640	64,211 96
Montreal	Transportation Building Co., Ltd.	6,898	11,905 36
Quebec	Banque Canadienne Nationale (Dec. 31)	8,180	6,471 17
Quebec	L'Asile du Bon Pasteur de Quebec		15,000 00
Quebec	Maurice Pollack Realty Co., Ltd.	25,219	26,094 50
Quebec	City of Quebec	23,136	13,706 22
Sherbrooke	Blanche Belanger	14,386	7,034 16
Belleville	Deacon Bros., Ltd.	8,400	6,000 00
Hamilton	Mrs. J. E. Burgdorf (Jan. 1)	3,700	5,040 00
Hamilton	Canadian National Railways	4,380	5,070 00
Hamilton	Board of Education, City of Hamilton	24,000	13,500 00
Hamilton	Robert Charles Leggat	8,000	6,000 00
Hamilton	Lister Estate	16,208	20,024 26
Hamilton	Mrs. Anne Minden	7,000	6,650 00
Hurdman's Bridge	Grey Nuns of the Cross (Feb. 29)	49,115	27,092 09*
Kitchener	Dunker Construction, Limited	12,000	8,525 00
Kitchener	W. H. & Albert E. Dunker	15,712	7,950 00
London	General Products Manufacturing Corp., Ltd.	9,766	9,100 00
London	Northern Life Assurance Co.	35,876	48,807 94
London	Western Fair Association (June 1, 1946—Apr. 30, 1947; Nov. 1, 1947—March 31, 1948)	4,972	15,930 20
St. Catharines	Lincoln Properties, Limited	17,099	24,034 64
Toronto	Ajax-Doret Metal Products, Limited	6,420	10,483 33
Toronto	H. Atlin & J. Zelsman	13,930	11,137 50
Toronto	Balfour Building Company	5,300	6,000 00
Toronto	British American Oil Co., Ltd.	20,000	584 00
Toronto	J. A. Donaldson	5,758	5,600 00
Toronto	Gertrude Kosoy	5,634	5,000 00
Toronto	Maccabee of Canada, Ltd.	10,808	6,357 16
Toronto	Metropolitan Building, Ltd.	5,484	17,783 97
Toronto	Northern Ontario Building, Ltd.	15,015	29,066 59
Toronto	A. E. Osler & Co.	14,677	13,018 67
Toronto	Prudential Assurance Co., Ltd. of London, England	111,782	63,994 83
Toronto	H. Reville (Dec. 31)	20,000	5,400 00
Toronto	City of Toronto	2,419	14,689 56
Toronto	Toronto Harbour Commissioners		11,625 09
Toronto	Toronto Terminals Railway Co.	104,516	66,829 94
Toronto	Toronto Type Foundry Co., Ltd.	19,800	9,185 00

	Landlord	Space occupied sq. ft.	Expenditures
Toronto	Dr. J. H. Wood	8,671	6,840 00
Windsor	Star Publishing Co. of Windsor, Ltd.	4,447	9,238 66
Winnipeg	Canadian Pacific Railway Co.	6,000	7,400 00
Winnipeg	Childs Company (Canada) Limited	5,017	5,163 98
Winnipeg	Lindsay Building, Limited	11,529	13,680 00
Winnipeg	Traders Building Association	4,645	14,264 43
Winnipeg	Winnipeg Electric Co.	12,295	23,237 74
Winnipeg	Winnipeg Investments, Limited	48,787	40,440 00
Regina	Canadian Pacific Railway Co.	20,384	29,581 80
Regina	McCallum-Hill Building, Ltd.	8,728	14,512 28
Regina	New Regina Trading Co., Ltd.	24,400	27,480 00
Regina	Saskatchewan Motor Co., Ltd.	14,800	9,999 96
Regina	David Silverman (Oct. 31)	11,120	6,658 32
Regina	David Silverman Estate Limited	5,568	2,900 00
Saskatoon	Georgia Investment Company, Ltd.	24,274	22,279 20
Calgary	Canadian Pacific Railway Co.	5,000	6,250 00
Calgary	Governor & Company of Adventurers of England Trading into Hudson's Bay	28,157	15,000 00
Edmonton	Province of Alberta, Department of Public Works	8,511	718 71
Edmonton	J. E. Bagley	9,236	12,024 00
Edmonton	Blowey-Henry Co., Ltd.	17,591	14,156 50
Edmonton	Canadian National Railways	10,885	8,561 50
Edmonton	City of Edmonton	13,733	26,102 98
Edmonton	Friedman, Lieberman & Newson (July 31)	10,000	4,200 00
Edmonton	Dr. N. D. Holubitsky (Feb. 29)	8,511	7,307 80
Edmonton	Odeon Realty Company, Limited	5,856	6,630 00
Vancouver	Begg Motor Company, Limited	69,696	12,298 61
Vancouver	British Pacific Building, Ltd.	13,075	29,999 58
Vancouver	Canadian Bank of Commerce	3,685	5,095 76
Vancouver	Consolidated Properties, Ltd.	3,928	7,200 00
Vancouver	Hugh M. Fraser & Co., Ltd.	12,066	8,770 00
Vancouver	Granville Estates No. 2, Ltd.	11,730	27,056 64
Vancouver	Granville Estates No. 3, Ltd.	8,194	11,959 70
Vancouver	Mrs. Elizabeth Rogers (Nov. 30)	3,968	5,163 08
Vancouver	Morris Wagner	64,695	5,000 00
Victoria	David Spencer, Ltd.	9,506	7,441 40
Rentals, 537, each under \$5,000 per annum			522,004 40
Total rentals			\$2,027,139 14

* Including rental of adjoining land.

B *Light and Power.*—The total expenditures for electric current and bulbs for Government-occupied buildings were \$680,093.21, of which \$14,823.84 was charged to Demobilization and Reconversion, Vote 562.

C *Water.*—Water, with a few exceptions, is supplied by the local municipalities. The total expenditures were \$139,022.66, of which \$3,842.81 was charged to Demobilization and Reconversion, Vote 562.

D *Furniture and Fittings.*—The total expenditures for furniture and fittings for Public Buildings outside of Ottawa were \$316,845.70, of which \$299.11 was charged to Demobilization and Reconversion, Vote 564.

E *Materials and Supplies.*—The total expenditures were \$1,395,606.09, of which \$42,933.01 was charged to Vote 300, Public Buildings Generally—Repairs, etc., and \$1,405.40 to Demobilization and Reconversion, Vote 562. Heating cost \$1,149,588.61; caretakers' supplies, \$173,776.74; uniforms, \$5,678.92; repairs to Canada House, London, England, \$17,494.05; repairs to Yukon Buildings, \$26,281.15 of which improvements to the Administration Building in Dawson totalled \$20,146.39; sundries, \$22,786.62.

F *Armoury Accommodation for C.O.T.C. Units.*—Allowances for Canadian Officers' Training Corps accommodation at colleges and universities were paid as follows:

Quebec: Montreal, Jean de Brébeuf College, \$455.50.

Ontario: Hamilton, McMaster University, \$550.96; Kingston, Queen's University, \$282.13; London, University of Western Ontario, \$352.41; Toronto, University of Toronto, \$570.

Manitoba: University of Manitoba, \$100.

Saskatchewan: University of Saskatchewan, \$158.35.

G *Sundries.*—Municipal charges, \$13,149.09; office expenses, communications, postage, etc., \$13,556.51; printing and stationery, \$6,100.38 (paid to the Department of Public Printing and Stationery); removal of rubbish, etc., \$34,234.33; travelling expenses, \$25,135.42; gratuities to families of deceased employees, \$679.34.

Vote 283 (and Vote 820, Further Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Nova Scotia

	Estimates	Allotments	Expenditures
A Antigonish Public Building—Improvements and repairs	14,000 00	14,000 00	11,157 00
Bridgewater Public Building—Alterations and improvements ..	12,500 00	12,500 00	114 39
B Glace Bay Public Building—Improvements and repairs	15,000 00	15,000 00	11,498 81
C Halifax Customs Building—Improvements and elevator	35,000 00	35,000 00	5,302 82
D Halifax Federal Building—Improvements and repairs (Revote)	56,500 00	56,500 00	5,744 19
E Halifax Old Post Office Building—Improvements	9,000 00	9,000 00	6,587 00
Halifax—Postal Station at Armdale—(Revote)	30,000 00	30,000 00	
F Halifax—Postal Station at North End—(Revote \$25,000)	46,000 00	46,000 00	21,237 03
Halifax—Office Building (Revote)	25,000 00	25,000 00	
G Truro Public Building—Improvements and repairs	12,500 00	12,500 00	9,452 82
	<u>\$ 255,500 00</u>	<u>\$ 255,500 00</u>	<u>\$ 71,094 06</u>

- A A contract was awarded to Nova Scotia Construction Co., Ltd., for alterations to entrance of the building. The contract was for \$6,127 and payments amounted to \$5,927. Exterior painting and repairs were carried out at a cost of \$3,085; interior painting cost \$1,500 and renewing hardwood floor, \$645.
- B A contract was awarded to R. F. Peach for this project. The contract was for \$14,957 and payments amounted to \$11,415.60. Other charges were \$83.21.
- C A contract was awarded to Standard Construction Co., Ltd., for this project. The contract was for \$47,250 and payments amounted to \$5,215. Other charges were \$87.82.
- D A contract was awarded to Cosgrove Bros. for interior painting, and payment in full in the amount of \$5,720 was made during the current year. Other charges were \$24.19.
- E A contract was awarded to Salsman & Sons, Ltd., for interior painting, and payment in full in the amount of \$5,354 was made during the current year. Exterior painting cost \$785; redecorating two rooms, etc., \$448.
- F A contract was awarded to Foundation Maritime, Ltd., for this project. The contract was for \$73,050 and payments amounted to \$20,272. Supervision costs were \$857.52; other charges, \$107.51.
- G A contract was awarded to Kenney Construction Co., Ltd., for repairs, painting, etc. The contract was for \$17,668 and payments amounted to \$6,458.13. Repairs to roof cost \$2,306.71; extension of chimney, \$603.80. Other charges were \$84.18.

Vote 284 (and Vote 821, Further Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, New Brunswick

	Estimates	Allotments	Expenditures
A Edmundston—Building for Customs (Revote \$48,000)	68,000 00	68,000 00	67,319 54
B Edmundston Public Building—Alterations	25,000 00	25,000 00	17,248 58
C Fredericton—Public Building Site	60,000 00	60,000 00	70 87
D Saint John Post Office—Addition, Alterations and Improvements (Revote \$40,300)	50,000 00	50,000 00	15,986 94
Sussex Public Building—Addition and Fittings (Revote \$15,000)	32,000 00	32,000 00	72 23
E West Saint John—Terminal Building for Customs and Immigration	50,000 00	50,000 00	404 63
	<u>\$ 285,000 00</u>	<u>\$ 285,000 00</u>	<u>\$ 101,102 79</u>

- A A contract was awarded to John Flood and Sons, Ltd., for this project. The contract was for \$65,576.59 and payments amounted to \$64,576.59. Supervision costs were \$2,087.95. Survey work, etc., cost \$137.50. The town of Edmundston was paid \$517.50 towards the cost of water and sewer services.
- B A contract was awarded to John Flood and Sons, Ltd., for this project. The contract was for \$27,955 and payments amounted to \$17,143.20. Other charges were \$105.38.
- C Negotiations for the purchase of the site for this building were not completed by the close of the fiscal year.
- D A contract was awarded to Mooney Construction Co. for alterations and additions to the Post Office screen and observation gallery, and alterations to the Income Tax Offices, etc. The contract was for \$69,358 and payments amounted to \$15,354. Supervision costs were \$569.06; other charges, \$63.88.
- E Plans and specifications for this building were completed and the contract, amounting to \$1,179,414, was awarded to E. G. M. Cape & Co. Supervision costs were \$218.82; other charges, \$185.81.

Vote 285 Dominion Public Buildings—Construction, Repairs and Improvements, Prince Edward Island—Charlottetown—Public Building (Revote).....	\$ 50,000 00
Expenditures	nil

Plans and specifications for this building were not completed by the close of the fiscal year.

Vote 286 Dominion Public Buildings—Improvements and repairs, Maritime Provinces Generally	200,000 00
Expenditures	\$ 199,813 56

The total expenditures for this service were \$265,602.23, of which \$53,778 was charged to Vote 300, Public Buildings Generally—Repairs, etc., and \$12,010.67 to Demobilization and Reconversion, Vote 562. Minor repairs and improvements were made to 81 buildings in Nova Scotia, 17 in Prince Edward Island, and 84 in New Brunswick. For the following buildings, the expenditures in each case exceeded \$2,000. Amounts indicated by asterisks include payments on contracts of \$5,000 or over, the details of which are given below: Amherst—Custom House, \$5,692.70; New Public Building, \$6,196.73; Annapolis Royal Public Building, \$2,800.67; Digby Public Building, \$3,553.43; Halifax—Custom House, \$5,284.04, Immigration Building, \$10,717.40, Industrial Building, \$25,904.99*, Navy League Building, \$17,549.04, New Post Office, \$12,768.22; Liverpool Public Building, \$3,876.27; Mulgrave Public Building, \$2,562.81; Parrsboro Public Building, \$3,342.31; Pictou—Custom House, \$3,192.29, Post Office, \$3,824.39; Sydney—Azar Building, \$5,601.50*, Old Naval Administration Building, \$12,305.52*, Public Building, \$3,385.31; Yarmouth Public Building, \$10,177.07*; Charlottetown Post Office, \$12,275.16; Georgetown Public Building, \$2,101.60; Tignish Public Building, \$5,246.07; Chatham Public Building, \$4,449.04; Fairville Public Building, \$5,322.98; Fredericton—City Hall, \$2,437.52, Public Building, \$2,459.89; Hartland Public Building, \$2,040.39; Moncton Public Building, \$5,555.61; Saint John—Bank of Canada Building, \$3,663.02, Custom House, \$5,643.17, New Public Building, \$6,129.27, Old Public Building, \$3,837.87; St. Andrews Public Building, \$3,302.08; St. Croix Customs and Immigration Building, \$2,226.60; St. Stephen Customs and Immigration Building, \$2,347.03.

A contract was awarded to Standard Construction Co., Ltd., for alterations to the Industrial Building, Halifax, and payment in full in the amount of \$16,940.66 was made during the current year.

Contracts awarded to J. W. Stephens, Ltd., were: alterations to the Azar Building, Sydney—payment in full in the amount of \$5,301.50 was made during the current year; repairs to third floor of Old Naval Administration Building, Sydney—payment in full in the amount of \$9,823 was made during the current year.

A contract was awarded to Rodney Contractors, Limited, for general repairs, etc., to the Public Building, Yarmouth, and payment in full in the amount of \$8,987.46 was made during the current year.

Vote 287 (and (a) Vote 822, Further Supplementary Estimates; (b) Vote 619, Further Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Quebec

	Estimates	Allotments	Expenditures
A Armstrong—Customs and Immigration Building (Revote)....	45,000 00	45,000 00	1,273 49
Beaupré—Repairs to Armoury—(Revote).....	9,000 00	9,000 00	140 81
B Buckingham Public Building—Towards addition, alterations and improvements	15,000 00	15,000 00	4,523 42
Coaticook Public Building—Addition, alterations and improvements	23,500 00	23,500 00	
C Dominion Public Buildings—Improvements and repairs	450,000 00	450,000 00	431,000 15
Dorval Airport—Postal Accommodation—(Revote).....	25,000 00	25,000 00	
Drummondville—Public Building Site (Revote \$6,000).....	25,000 00	25,000 00	
D Hull Public Building—Addition and Alterations (Revote)....	6,000 00	6,000 00	5,860 00
Joliette Public Building—Addition to site (Revote)	15,000 00	15,000 00	150 00
Joliette Public Building—Addition	25,000 00	25,000 00	
Jonquière Public Building—Addition and alterations	40,000 00	40,000 00	
E Lacolle (Blackpool)—Building for Customs (Revote \$45,000)..	100,000 00	100,000 00	20,246 07
F Lac Megantic Public Building—Addition, Alterations and Improvements (Revote)	47,000 00	47,000 00	46,872 15
G La Tuque Public Building—Alterations and extension (Revote \$6,500)	13,000 00	13,000 00	12,561 98
Levis Public Building—Addition, alterations and improvements	25,000 00	25,000 00	215 58
Magog Public Building—Alterations and Improvements (Revote)	10,000 00	10,000 00	107 68

	Estimates	Allotments	Expenditures
H Montmagny—Site for Public Building (Revote).....	5,600 00	5,600 00	5,523 80
I Montreal—Building for British and Foreign Mail (Revote)....	300,000 00	300,000 00	56,589 05
J Montreal—Customs Examining Warehouse—Improvements and repairs	25,000 00	25,000 00	22,136 58
K Montreal—Customs Examining Warehouse—Repairs (Revote) ..	25,000 00	25,000 00	18,983 92
Montreal Hochelaga Postal Station—Addition and Improvements (Revote \$20,000)	25,000 00	25,000 00	276 08
L Montreal Immigration Building—Alterations and Improvements (Revote \$75,000)	95,000 00	95,000 00	93,227 96
Montreal Notre Dame de Grace Postal Station—Addition to site (Revote)	11,250 00	11,250 00	55 80
M Montreal Old Examining Warehouse—Addition, Alterations and Improvements (Revote)	60,000 00	60,000 00	15,401 35
N Montreal—Office Building—(Revote)	300,000 00	300,000 00	
O Montreal—Postal Station "B"	300,000 00	300,000 00	235,859 69
P Montreal—Postal Station "B"—Addition (Revote)	200,000 00	200,000 00	
Q Montreal—Place D'Armes Postal Station—Improvements and repairs	25,000 00	25,000 00	15,885 48
R Montreal Postal Terminal—Addition (Revote)	250,000 00	250,000 00	
S Montreal Postal Terminal—Parcel Storage System (Revote) ..	50,000 00	50,000 00	3,012 10
T Montreal—Purchase of Building for Department of National Revenue	200,000 00	200,000 00	179,333 35
Montreal St. Henri Postal Station—Site (Revote \$15,000)	25,000 00	25,000 00	310 80
U Noranda—Public Building (Revote \$41,000)	57,000 00	57,000 00	
V Phillipsburg—Building for Customs and Immigration (Revote) ..	50,000 00	50,000 00	29,527 20
Quebec—Marine Stores Building—Elevator	16,000 00	16,000 00	
W Quebec Old Post Office Building—Improvements (Revote) ...	12,000 00	12,000 00	7,386 39
X Quebec Old Post Office Building—Elevators (Revote \$45,000) ..	88,000 00	88,000 00	15,000 35
Rock Island Customs and Immigration Building—Addition to site	44,000 00	44,000 00	119 20
Y St. Hyacinthe Public Building—Addition and improvements ..	7,000 00	7,000 00	3,339 20
Z St. Joseph d'Alma Public Building—Addition, retaining wall, fittings, etc. (Revote \$19,000)	35,800 00	35,800 00	31,399 27
ZA Sherbrooke—Public Building (Revote)	75,000 00	75,000 00	1,188 65
ZB Theftford Mines Public Building—Towards repairs and addition ..	40,000 00	40,000 00	9,010 70
ZC Three Rivers Public Building—Addition (Revote)	60,000 00	60,000 00	
ZD Valleyfield Public Building—Addition, alterations and fittings (Revote \$30,000)	70,000 00	70,000 00	54,354 59
	<u>\$3,325,150 00</u>	<u>\$3,325,150 00</u>	<u>\$1,320,872 84</u>

A A contract was awarded to Joseph Houle for this project. The contract was for \$90,200 and payments amounted to \$810. The architect received \$200. Supervision costs were \$124.07; other charges, \$139.42.

B A contract was awarded to Henri Dagenais for this project. The contract was for \$14,034.20 and payments amounted to \$4,410. Other charges were \$113.42.

C The total expenditures for this service were \$543,474.04, of which \$107,231.91 was charged to Vote 300, Public Buildings Generally—Repairs, etc., and \$5,241.98 to Demobilization and Reconversion, Vote 562. Minor repairs and improvements were made to 247 buildings. For the following buildings, the expenditure in each case exceeded \$2,000. Amounts indicated by asterisks include payments on contracts of \$5,000 or over, the details of which are given below: Acton Vale Public Building, \$2,079.80; Aylmer Public Building, \$3,075.46; Cantic Customs and Immigration Building, \$4,177.95; Chicoutimi Public Building, \$5,462.23; Cookshire Public Building, \$2,359.70; Hull, miscellaneous expenditures on expropriation of properties, Ward 5, \$25,872.09; Knowlton Public Building, \$6,702; Lachine R.C.A.F. Depot, \$15,010.43; Lacolle Customs and Immigration Building, \$2,059.18; La Tuque Public Building, \$2,307.72; Magog Public Building, \$3,026.28.

Montreal: Aldred Building, \$3,126.93; Canadian Converters Building, \$4,918.58; Canadian National Railways, New Terminal Building, \$3,471.63; Confederation Building, \$9,606.99; Old Custom House, \$14,671.50; Letter Carriers' Depot, \$2,275; New Examining Warehouse, \$25,196.02; Ogilvie Flour Mills Building, \$15,319.96; Old Examining Warehouse, \$21,847.50*; Postal Station "B", \$3,523.80; Postal Station "D", \$4,332.80; Postal Station "G", \$4,562.18; Postal Station "H", \$6,151.39; Postal Station "L", Westmount, \$3,382.97; Postal Station "O", \$2,203.23; Postal Station, Notre Dame de Grace, \$2,498.25; Postal Station, Outremont, \$6,841.97; Postal Station, Place d'Armes, \$20,164.74; Postal Station, Rosemont, \$2,286.04; Postal Terminal Building, \$18,912.11; Read Building, \$2,352.22; Sun Life Building, \$16,589.75*.

Phillipsburg Customs and Immigration Building, \$2,148.43.

Quebec: Citadell, \$3,845.79; Custom House, \$7,792.19; Examining Warehouse, \$2,311.21; Marine Agency (King's Wharf), \$5,159.30; New Temporary Office Building, \$8,017.77; Pollack Property, \$2,660.02; Postal Terminal Building, \$16,518.28; Post Office (Uptown), \$8,349.85.

Richmond Public Building, \$5,208.55; Riviere du Loup Public Building, \$2,875.88; Rock Island Customs and Immigration Building, \$4,317.02; Rouyn Public Building, \$3,195.82; Shawinigan Falls Public Building, \$6,282.01; Sherbrooke—Belanger Building, \$12,918.32*; Public Building, \$5,407.56; Ste. Agathe des Monts Public Building, \$2,530.56; St. Hyacinthe—National Revenue Building, \$5,671.33, Public Building, \$9,589.30*; St. Jean Customs Building, \$3,627.09; St. Jerome Public Building, \$4,135.54; St. Lambert Public Building, \$4,468.17; Ste. Scholastique Public Building, \$8,984.77*; St. Tite Post Office, \$4,975; Three Rivers Public Building, \$17,481.03; Valleyfield Public Building, \$5,265.

A contract was awarded to Canada Carpet Cleaning Co., Ltd., for supplying and laying linoleum in the Old Examining Warehouse in Montreal and payment in full in the amount of \$11,440.30 was made during the current year.

The Sun Life Assurance Co. of Canada received \$16,239.16 for alterations to provide accommodation for the International Civil Aviation Organization in the Sun Life Building in Montreal (included in Accounts Receivable, Current Year—see page V—70).

A contract was awarded to J. A. Verret, Ltd., for alterations to the Belanger Building in Sherbrooke and payment in full in the amount of \$12,645 was made during the current year.

A contract was awarded to Donat Bouchard for exterior and interior renovating of St. Hyacinthe Public Building and payment in full in the amount of \$5,635 was made during the current year.

A contract was awarded to Emilien Lafortune & Jean-Claude Perreault for alterations, etc., to the Public Building in Ste. Scholastique. The contract was for \$11,466.28 and payments amounted to \$8,685.93.

D A contract was awarded to Ed. Brunet & Fils for this project. Payments in the current year including final payment were \$5,860. The total payments were \$9,640.

E A contract was awarded to J. J. Shea & Co., Ltd., for this project. The contract was for \$399,900 and payments amounted to \$19,800. Supervision costs were \$299.42; other charges, \$146.65.

F A contract was awarded to Alphonse Gratton, Inc., for this project. The contract was for \$46,368.65 and payments amounted to \$45,868.65. Supervision costs were \$903.61; other charges, \$99.89.

G A contract was awarded to Rosaire Dufresne for this project. The contract was for \$12,000 and payments amounted to \$11,730. Supervision costs were \$659.30; other charges, \$172.68.

H The site was purchased from the Corporation of Montmagny at a cost of \$5,500. Legal services cost \$23.80.

I J. J. Perrault, architect, was paid \$55,000 for plans and specifications. Survey work cost \$937.70, travelling expenses, \$151.35. Other charges were \$500.

J This work was carried out by tender: Hickey & Aubut were paid \$3,575 for repairs to roof and \$3,560 for covering fire walls and coping with copper. Alterations cost \$2,585; exterior painting, \$4,795; linoleum, \$1,256; new electric lighting installations, \$1,295; partitions, \$4,150; repairs to steel sash, \$920.58.

K Alphonse Gratton was awarded a cost plus fixed fee (\$1,525) contract for repointing, etc. Payments in the current year, including final payment, were \$18,983.92. The total payments were \$49,772.82.

L A contract was awarded to J. J. Shea & Co., Ltd., for this project. Payments in the current year, including final payment, were \$92,173.67. The total payments were \$125,383.67. Supervision costs were \$902.10. Repairs to stoker cost \$152.19.

M A contract estimated at \$310,000 was awarded to E. G. M. Cape & Co. for addition, etc. on a cost plus fee basis. Payments in the current year were \$15,401.35 and payments to date \$278,464.25.

N Selection of a suitable site for this building had not been made by the close of the fiscal year.

O Property for the site for this building was purchased from: Peter Boyd Cowper, \$110,000; Walter M. Kearns, \$125,000. Legal services cost \$307.85, survey work \$413.95. Other charges were \$137.89.

P This project has been dropped and property for a site for a new building has been purchased. (See item "O" above).

Q A contract was awarded to J. J. Shea & Co., Ltd., for interior painting and decorating and payment in full in the amount of \$8,000 was made during the current year. Boiler repairs cost \$2,272, renewing tile floor, \$3,985; other repairs, etc., amounted to \$1,628.48.

R Plans and specifications for this project were not completed by the close of the fiscal year.

S A contract, amounting to \$89,350, was awarded to Mathews Conveyor Co., Ltd., for this project. Demolition of observation galleries cost \$2,840; advertising, \$172.10.

T The site was purchased from Canadian Converters Co., Ltd., at a cost of \$179,000. Legal services cost \$333.35.

U No action was taken on this project pending selection of a suitable site.

V A contract was awarded to Alphonse Gratton, Inc., for this project. Payments in the current year, including final payment, were \$28,344.25. The total payments were \$69,181.75. Supervision costs were \$600; venetian blinds cost \$413.75; other charges were \$169.20.

- W A contract was awarded to Bedard-Girard, Ltd., for improvements and alterations to transformer and switchboard room. The contract was for \$10,611 and payments amounted to \$7,386.39.
- X A contract was awarded to A. Deslauriers & Fils, Ltée., for this project. The contract was for \$84,778 and payments amounted to \$15,000.35.
- Y The following work was done by tender: alterations to toilet and rest rooms, \$3,100; improvements to ventilation system, \$239.20.
- Z A contract was awarded to Joseph Louis Tremblay for this project. The contract was for \$29,685.80 and payments amounted to \$29,585.80. Supervision costs were \$1,310.47; repairs cost \$350; other charges were \$153.
- ZA Negotiations for the purchase of the site for this building were not completed by the close of the fiscal year. Survey work cost \$888.65, valuation fees were \$300.
- ZB Plans and specifications for the addition to the Public Building were not completed by the close of the fiscal year.
- A contract was awarded to Amedee Laflamme, Engr., for repairs, etc., and payment in full in the amount of \$8,892 was made during the current year. Travelling expenses, etc., cost \$118.70.
- ZC Due to shortage of materials, it was necessary to make alterations in plans and specifications, and these were not completed by the close of the fiscal year.
- ZD A contract was awarded to Alphonse Gratton, Inc., for this project. Payments in the current year, including final payment, were \$53,232.25. The total payments were \$101,867.36. Supervision costs were \$402.34; repairs cost \$720.

Vote 288 (and (a) Vote 823, Further Supplementary Estimates; (b) Vote 620, Further Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Ontario

	Estimates	Allotments	Expenditures
Barrie—Site for Public Building	20,000 00	20,000 00	
A Belleville—Public Building (Revote)	52,000 00	52,000 00	
Bracebridge Public Building—Addition and alterations (Revote)	25,000 00	25,000 00	92 60
Delhi—Public Building—Site	2,400 00	2,515 80	2,515 80
B Dominion Public Buildings—Improvements and repairs	425,000 00	425,000 00	420,047 66
C Hamilton—Office Building (Revote)	100,000 00	100,000 00	185 00
Kenora Public Building—Addition, alterations and improvements	20,000 00	20,000 00	
D Leamington Public Building—Addition, alterations and fittings (Revote \$28,000)	33,000 00	33,590 23	33,590 23
E Niagara Falls—Site for Building for Customs	8,700 00	10,078 00	10,078 00
F Oshawa—Addition to Public Building site (Revote)	5,000 00	5,092 84	5,092 84
G Ottawa—Addition to Physical Metallurgy Laboratory (Revote)	60,000 00	60,000 00	15,182 04
H Ottawa Daly Building—Improvements to ventilation (Revote \$10,000)	21,000 00	21,000 00	20,173 46
I Ottawa—Departmental Office Building (Revote)	100,000 00	100,000 00	99,819 42
J Ottawa—Dominion Observatory—Improvements to roadways	7,400 00	7,400 00	5,236 56
K Ottawa—Improvements to Ventilation in House of Commons (Revote)	25,000 00	25,657 99	25,657 99
L Ottawa—National Film Board—Addition, alterations and air conditioning of John St. accommodation (Revote \$14,000) ..	24,000 00	24,000 00	23,846 17
M Ottawa—National Research Building—Improvements and repairs	50,000 00	50,000 00	19,184 41
N Ottawa—New Supreme Court Building—Renovation, completion and furnishing—(Revote)	300,000 00	300,000 00	
O Ottawa—Building for Department of Veterans Affairs	100,000 00	100,000 00	
P Ottawa Parliament Buildings and Grounds—Improvements (Revote)	82,000 00	82,000 00	67,473 47
Q Ottawa Postal Terminal Building—Improvements	10,000 00	10,000 00	4,540 02
R Ottawa Rideau Hall—Improvements and alterations (Revote \$10,000)	40,000 00	55,041 37	55,041 37
S Ottawa Royal Canadian Mint—Renewal of elevator and alterations to building—(Revote \$12,000)	15,000 00	15,000 00	3,688 86
T Ottawa—Storage Building for National Film Board (Revote \$3,000)	14,000 00	14,000 00	10,767 85

	Estimates	Allotments	Expenditures
U Ottawa—Testing Laboratory for Department of Public Works (Revote)	50,000 00	50,000 00	
Port Arthur Public Building—Improvements	6,000 00	6,000 00	
V Port Arthur—Public Building—Purchase of site (Revote) ..	50,000 00	50,000 00	
W Sarnia Public Building—Addition and alterations, etc. (Revote \$10,000)	25,000 00	25,000 00	20,752 84
X Sault Ste. Marie—Public Building (Revote)	60,000 00	60,000 00	35,519 64
Y Sudbury—Public Building Site (Revote)	165,000 00	165,000 00	
Z Timmins—Site for public building	35,000 00	35,358 39	35,358 39
ZA Toronto City Delivery Building—Extension, Restoration and Mechanical Equipment (Revote \$520,000)	750,000 00	750,000 00	645,513 80
ZB Toronto—Postal Station "E"—Site	50,000 00	50,000 00	35,350 00
ZC Toronto Postal Terminal "A"—Battery Charging Equipment (Revote)	17,000 00	17,000 00	15,269 00
ZD Toronto—Site for Postal Station on St. Clair Avenue (Revote \$40,000)	75,000 00	75,000 00	350 50
ZE Waterloo Public Building—Addition and alterations, etc. (Revote)	28,000 00	28,000 00	4,433 99
ZF Welland Public Building—Addition and fittings, etc. (Revote) ..	50,000 00	50,000 00	525 00
ZG Winchester—Purchase of and alterations to building for postal purposes	14,500 00	14,500 00	12,158 25
ZH Woodstock Public Building—Addition, fittings and improvements to heating (Revote \$24,000)	35,000 00	35,000 00	34,131 81
Supplement as approved by Treasury Board (transfer from Vote 346)	18,234 62		
	<u>\$2,968,234 62</u>	<u>\$2,968,234 62</u>	<u>\$1,661,576 97</u>

A Plans and specifications were completed at the close of the fiscal year but no further action was taken.

B The total expenditures for this service were \$511,244.82, of which \$59,361.25 was charged to Vote 300, Public Buildings Generally—Repairs, etc., and \$31,835.91 to Demobilization and Reconversion, Vote 562. Minor repairs and improvements were made to 325 buildings. For the following buildings, the expenditures in each case exceeded \$2,000. Amounts indicated by asterisks include payments on contracts of \$5,000 or over, the details of which are given below:

Alexandria Public Building, \$2,889.86; Bowmanville Public Building, \$2,414.64; Brantford Public Building, \$2,369.96; Brockville Public Building, \$2,426.81; Carleton Place Public Building, \$2,836.21; Collingwood Public Building, \$4,528.35; Fort Frances Public Building, \$2,164.44; Fort William—Custom House, \$10,323.54, New Post Office, \$6,656.83; Hamilton—Lister Building, \$3,533.59, Post Office, \$7,889.59, Postal Station "B", \$2,350.03; Hurdman's Bridge Military Hospital Building, \$16,000*; Kingston—Post Office, \$2,514.94, Richardson Building, \$16,902.40*; Lindsay Public Building, \$5,037.25; London—Carling Block, \$8,689.58, Garvey Building, \$7,179.10, New Post Office, \$9,835.50; North Bay Camp Chippewa Buildings, \$5,231.97; Oshawa—Old Y.M.C.A. Building, \$4,524.85, Public Building, \$3,820.68; Paris Public Building, \$2,982.70; Perth Public Building, \$7,121.75*; Peterborough Post Office, \$2,355.56; Renfrew Public Building, \$4,715.98; Rockcliffe R.C.A.F. Station, \$15,460.46; Toronto—City Delivery Building, \$4,934.51, Dominion Public Building, \$46,261.11*, Dominion Stores Building, \$6,272.04, General Post Office, \$16,950.24, Johnston Building, \$32,582.41, Meteorological Observatory, \$6,033.02, Meteorological Services, 77 Admiral Road, \$2,708.83, Osler Building, \$7,121.29, Postal Station "A", \$18,014.72, Postal Station "C", \$2,439.11, Postal Station "D", \$2,279.72, Postal Station "D" (Old), \$2,411.93, Postal Station "G", \$2,433.29, Tip-Top Building, \$3,626.77, Type Foundry Building, \$6,050.13, York Piper Building, \$30,202.30; Uplands Air Port, \$5,459.04; Westport Public Building, \$2,094.55; Windsor Public Building, \$7,107.79.

The Grey Nuns of the Cross received \$16,000, the cost of restoring the Military Hospital Building at Hurdman's Bridge to its former condition.

The Otis-Fensom Elevator Co., Ltd., was awarded a contract for a new elevator in the Richardson Building, Kingston. Payments in the current year, including final payment, were \$2,052. The total payments were \$10,260.

A contract was awarded to Harry Lockhart for interior painting, etc., in the Public Building at Perth and payment in full in the amount of \$5,200 was made during the current year.

The Redfern Construction Co., Ltd., was awarded a contract for installing a ventilating system on the third, fourth and fifth floors of the Dominion Public Building, Toronto. The contract was for \$11,527 and payments amounted to \$11,027.

C Selection of a site for this building was made and authority obtained to expropriate the property.

D A contract was awarded to Geo. E. Clark for addition and alterations. The contract was for \$32,214.10 and payments amounted to \$32,014.10. Supervision costs were \$1,116.13. Linoleum, etc., cost \$460.

E Property for the site for this building was purchased and payments made as follows: Gerald B. Cunningham, \$2,393; City of Niagara Falls, \$7,485. Survey work cost \$200.

- F** The property was purchased from the Estate of Loretta Park for \$5,000. Legal services cost \$92.84.
- G** A contract was awarded to Alex I. Garvoek, Ltd., for this project. The amount of the contract was \$79,023. Payments in the current year were \$12,618 and payments to date, \$43,488. Supervision costs were \$2,564.04.
- H** A contract was awarded to Wilfrid D. St. Cyr for this project. Payments in the current year, including final payment, were \$20,173.46. The total payments were \$24,438.80.
- I** Property for the site for this building was purchased and advance payments were made as follows: Burgess Tools, Limited, \$50,000; Mrs. Julia Lalonde, \$8,500; Albert Quesnel, \$30,000; T. N. Schryer and Ubald Tessier, \$9,000. Other charges were \$2,319.42.
- J** The Federal District Commission received \$5,236.56.
- K** A contract was awarded to Canadian Comstock Co., Ltd., for this project. The contract was for \$20,241.01 and payments amounted to \$20,041.01. Overhauling of air washers and humidifiers cost \$4,893.95. Other charges were \$723.03.
- L** Contracts awarded to Henri Dagenais were: addition and installation of air-conditioning equipment—the contract was for \$23,545 and payments amounted to \$23,095. Supervision costs were \$201.17; small theatre and fan room—payments in the current year including final payment, \$400. The total payments were \$21,141. Other charges were \$150.
- M** Henri Dagenais was awarded a cost plus fixed fee (\$8,000) contract, estimated at \$118,140 for renewal of roof and repointing stonework, and payments amounted to \$19,184.41.
- N** Owing to shortage of building materials this project was deferred.
- O** Plans and specifications were not completed by the close of the fiscal year.
- P** The following contracts were awarded:

Contractor	Project	Amount of Contract	Payments in 1947-48	Payments to date
Stanley G. Brookes	New electrical equipment in Centre Block	\$ 6,975 00	\$ 5,175 00	\$ 6,975 00 (f)
	Lighting, Parliamentary Library	9,566 60	4,816 60	9,406 60
	New heating system in Parliamentary Library	19,029 00	19,029 00	19,029 00 (f)
W. G. Edge, Limited	Automatic sprinklers, etc., in Parliamentary Library ...	25,578 00	18,414 36	18,414 36
Wilfrid D. St. Cyr	Hot and cold water services, Centre Block	14,354 09	14,354 09	14,354 09 (f)
Fred A. Wilson Contracting Co., Ltd.	New lighting system in Railway Committee Room in House of Commons	11,372 00	1,975 31	1,975 31

(f) including final payment.

Improvements to lighting in the Press Gallery cost \$3,000; other charges were \$709.11.

- Q** A contract was awarded to Fred A. Wilson Contracting Co., Ltd., for improvements to lighting system. The contract was for \$5,661 and payments amounted to \$4,464.90. Other charges were \$75.12.
- R** A contract was awarded to H. Dagenais for the construction of a garage and office building. Payments in the current year, including final payment, were \$500. The total payments were \$15,975. Lord and Burnham completed repairs to the greenhouse roof at a cost of \$381. Sundry items cost \$114.68. Alterations and improvements were carried out at a cost of \$54,045.69 of which W. G. Edge Limited, received \$9,880.14 for alterations to the plumbing and heating systems, Normand Construction, \$7,182.30 for plastering, DeSpirt Mosaic & Marble Co., Ltd., \$2,948.24 for repairs to tile and marble work. Day labour work amounted to \$34,035.01 (labour, \$12,956.45; materials and supplies, \$21,078.56).
- S** A contract was awarded to Thomas Fuller Construction Co., Ltd., for this project. The contract was for \$14,850 and payments amounted to \$3,600. Other charges were \$88.86.
- T** A contract was awarded to H. Dagenais for new Storage Building. Payments in the current year, including final payment, were \$600. The total payments were \$33,870. A contract was awarded to W. G. Edge Limited, for installation of automatic sprinklers and supervisory fire alarm system. The contract was for \$6,036 and payments amounted to \$4,889.16. Supervision costs were \$1,458.19. Landscaping cost \$3,278 and other charges were \$542.50.
- U** Selection of a site for this building has been made but, owing to shortage of building materials, the project has been deferred.

- V Selection of a site for this building has been made and authority has been obtained to expropriate the property.
- W A contract was awarded to Earl R. Hyatt for this project and payment in full in the amount of \$19,245.94 was made during the current year. Supervision costs were \$57.45; other charges, \$1,449.45.
- X Additional property for the site was purchased from the City of Sault Ste. Marie for \$1,000. McLarty Bros. & Brodie were awarded a cost plus fixed fee (\$24,225) contract estimated at \$594,710 for this project and payments amounted to \$33,445.51. Supervision costs were \$585.02; other charges, \$489.11.
- Y Negotiations for the purchase of the site were not completed by the close of the fiscal year.
- Z The property was purchased from D. J. Mascioli for \$35,000. Other charges were \$358.39.
- ZA A contract was awarded to H. A. Wickett Co., Ltd., for rehabilitation and roof addition. The amount of the contract was \$899,209.12. Payments in the current year were \$437,837.38 and payments to date, \$494,579.68. A contract was awarded to Mathews Conveyor Co., Ltd., for Post Office conveying machinery, etc. The amount of the contract was \$296,646.46. Payments in the current year were \$199,827 and payments to date \$201,627. Charles B. Dolphin, architect, received \$6,876.22 for supervision. Other charges were \$973.20.
- ZB The property was purchased from sundry persons as follows: A. C. Passmore, \$2,786.62; The Crown Trustee Co., Executor of the Estate of Helen Williamson, \$5,283.78; William E. Corman, \$9,856.25; N. F. D. Kelley, \$17,073.35. Other charges were \$350.
- ZC A contract was awarded to Industrial Equipment Co., Ltd., for this project and payment in full in the amount of \$15,269 was made during the current year.
- ZD Selection of a site has been made and authority obtained to expropriate the property.
- ZE A contract was awarded to Harry Wunder Construction for this project. The contract was for \$45,470.46 and payments amounted to \$4,251.99. Other charges were \$182.
- ZF Plans and specifications were not completed by the close of the fiscal year. The expenditure was for valuation of the property and survey work.
- ZG The property was purchased from Mrs. Vanessa Faye Scott for \$12,000. Other charges were \$158.25.
- ZH A contract was awarded to McKay-Cocker Construction, Ltd., for this project. The amount of the contract was \$66,053.40. Payments in the current year were \$32,723.54 and payments to date \$65,753.40. Supervision costs were \$1,408.27.

Vote 289 (and Vote 324, Further Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, Manitoba

	Estimates	Allotments	Expenditures
A Dominion Public Buildings—Improvements and repairs	75,000 00	75,000 00	66,531 93
B St. Boniface Public Building—Addition and Alterations (Re-vote \$18,000)	28,000 00	28,422 07	28,422 07
St. Vital Public Building—Addition and alterations	15,000 00	15,000 00	
Winnipeg—Postal Station "A"—Improvements	7,500 00	7,500 00	
C Winnipeg—Public Building—Site (Revote)	300,000 00	300,000 00	2,300 00
Winnipeg—Site for postal accommodation at Canadian National Railways Station	25,000 00	25,000 00	275 00
Winnipeg—Postal Station "F"—Addition and alterations ...	13,000 00	13,000 00	
Supplement (transfer from Vote 346)	422 07		
	\$ 463,922 07	\$ 463,922 07	\$ 97,529 00

- A The total expenditures for this service were \$96,123.38, of which \$29,314.20 was charged to Vote 300, Public Buildings Generally—Repairs, etc., and \$277.25 to Demobilization and Reconversion, Vote 562. Minor repairs and improvements were made to 86 buildings. For the following buildings, the expenditure in each case exceeded \$2,000. Amount indicated by asterisk includes payment on contract, the details of which are given below: Minnedosa Public Building, \$5,306.40; Virden Public Building, \$2,608.90; Winnipeg—Cadin Building, \$5,892.51, Examining Warehouse, \$11,583.05*, Federal Building, \$15,254.25, Jacob-Crowley Building, \$4,253.73, Lindsay Building, \$2,618.11, Postal Station "B", \$5,143.39, Post Office (Main), \$13,717.08.
- A contract was awarded to Taylor Painting & Decorating Co., Ltd., for interior painting and kalsomining in Winnipeg Examining Warehouse and payment in full in the amount of \$7,492 was made during the current year.
- B A contract was awarded to G. A. Baert for this project. The contract was for \$39,686 and payments amounted to \$27,515.34. Supervision costs were \$798.23; other charges, \$108.50.
- C Selection of a site for this building was made and authority obtained to expropriate the property. The expenditure was for survey work, etc.

Vote 290 (and Vote 825, Further Supplementary Estimates) Repairs and Improvements, Saskatchewan		Dominion Public Buildings—Construction, Estimates Allotments Expenditures		
A	Dominion Public Buildings—Improvements and Repairs	75,000 00	75,000 00	69,290 51
	Nipawin Public Building—Addition	15,000 00	15,000 00	65 95
B	North Battleford Public Building—Extension and Alterations (Revote \$2,000)	8,500 00	8,500 00	7,901 93
	North Portal—Site for building for Customs and Immigration	40,000 00	40,000 00	
C	Prince Albert Public Building—Addition and Alterations (Revote)	65,000 00	65,000 00	100 33
D	Regina—Accommodation for Department of Trade and Com- merce (Revote \$12,800)	45,000 00	45,000 00	24,402 07
E	Regina—Purchase of Veteran Building for Royal Canadian Mounted Police	60,000 00	60,000 00	
		<u>\$ 308,500 00</u>	<u>\$ 308,500 00</u>	<u>\$ 101,760 79</u>

A The total expenditures for this service were \$151,425.41, of which \$80,158.70 was charged to Vote 300, Public Buildings Generally—Repairs, etc., and \$1,976.20 to Demobilization and Reconversion, Vote 562. Minor repairs and improvements were made to 79 buildings. For the following buildings, the expenditure in each case exceeded \$2,000. Amounts indicated by asterisks include payments on contracts of \$5,000 or over, the details of which are given below: Gravelbourg Public Building, \$2,276.26; Lloydminster Public Building, \$3,901.79; Moose Jaw Public Building, \$8,435.18; North Battleford Old Immigration Building, \$2,711.78; Prince Albert—Immigration Building, \$4,671.41, Public Building, \$3,855.70; Regina—Federal Building, \$4,983.61, Post Office, \$9,634.34, Silverman Building, \$3,760.50, Trading Co. Building, \$5,378.77; Saskatoon—Avenue Block, \$2,349.45, Birks Building, \$4,104.04, London Building, \$16,257.82*, New Post Office, \$14,220.08, Old Post Office, \$23,046.19*; Yorkton Public Building, \$3,318.20.

Contracts awarded to Shannon Bros. in Saskatoon were: alterations to London Building—payment in full in the amount of \$13,440.62 was made during the current year; reconditioning ground floor and basement of Old Post Office—payment in full in the amount of \$19,960.70 was made during the current year.

B A contract was awarded to C. M. Miners Construction Co., Ltd., for this project. Payments in the current year, including final payment, were \$7,441.93. The total payments were \$9,500. Alterations, etc., to loading platform cost \$460.

C Plans and specifications were being revised to provide for more extensive alterations and improvements and were not completed by the close of the fiscal year.

D A contract was awarded to W. H. McDiarmid for this project. The contract was for \$55,892 and payments amounted to \$23,401.17. Supervision costs were \$904.71; other charges, \$96.19.

E This project has been abandoned.

Vote 291 (and Vote 826, Further Supplementary Estimates) Repairs and Improvements, Alberta		Dominion Public Buildings—Construction, Estimates Allotments Expenditures		
	Calgary—Accommodation for Department of Trade and Com- merce (Revote \$25,500)	31,000 00	31,000 00	498 37
A	Calgary Customs Building—Alterations and improvements ...	18,500 00	18,500 00	6,369 40
B	Calgary—Office Building—(Revote)	100,000 00	100,000 00	
C	Calgary Public Building—Improvements and repairs	22,500 00	23,735 65	23,735 65
D	Coutts—Buildings for Customs and Immigration (Revote \$126,000)	140,000 00	140,000 00	6,975 70
E	Dominion Public Buildings—Improvements and repairs	75,000 00	75,000 00	67,186 21
	Edmonton—Addition and alterations to South Edmonton postal station	30,000 00	30,000 00	
F	Edmonton—Postal Terminal (Revote)	200,000 00	200,000 00	1,319 97
G	Edmonton—Public Building (Revote)	100,000 00	100,000 00	
H	Lethbridge Public Building—Addition, etc. (Revote)	14,000 00	14,057 85	14,057 85
	Peace River Public Building—Local Improvements (Revote). Supplement as approved by Treasury Board (transfer from Vote 346)	7,200 00	7,200 00	
		<u>1,293 50</u>		
		<u>\$ 739,493 50</u>	<u>\$ 739,493 50</u>	<u>\$ 120,143 15</u>

- A A contract was awarded to William Sigalet & Co., Ltd., for interior painting and re-decorating and payment in full in the amount of \$6,300 was made during the current year. Other charges were \$69.40.
- B This project has been abandoned.
- C A contract was awarded to Sands & Son for this project and payment in full in the amount of \$23,666 was made during the current year. Other charges were \$69.65.
- D Additional property for the site for this building was requested by the Department of National Revenue and plans and specifications had to be altered accordingly. The property was purchased from the Canadian Pacific Railway Co. at a cost of \$5,000 and from H. H. Smith at a cost of \$1,800. Survey work cost \$175.70.
- E The total expenditures for this service were \$127,640.49, of which \$60,160.49 was charged to Vote 300, Public Buildings Generally—Repairs, etc., and \$293.79 to Demobilization and Reconversion, Vote 562. Minor repairs and improvements were made to 111 buildings. For the following buildings, the expenditure in each case exceeded \$2,000. Amounts indicated by asterisks include payments on contracts of \$5,000 or over, the details of which are given below: Calgary—General Post Office, \$7,727.21, Municipal Airport, \$2,966.01, Traders' Building, \$24,138.32*; Drumheller Public Building, \$2,683.22; Edmonton—Blowey-Henry Building, \$2,816.84, Massey-Harris Building, \$8,915.82, New Market Building, \$2,694.52, Post Office, \$7,982.15, Redwood Building, \$17,435.01, Tower Building, \$13,376*; Grande Prairie Public Building, \$2,140.57; Lethbridge Public Building, \$9,542.05; Medicine Hat Public Building, \$2,403.06.
- Alterations, etc., were made to the Traders' Building, Calgary, for accommodation for the Department of National Revenue and the Unemployment Insurance Commission, and contracts were awarded as follows: F. J. McIntyre & Co., supplying and laying linoleum—payment in full in the amount of \$9,840 was made during the current year; William Sigalet & Co., Ltd., painting, etc.—payment in full in the amount of \$5,500 was made during the current year; W. T. Scott, a cost plus fixed fee (\$1,500) contract, carpentry work—payment in full in the amount of \$14,926.02 was made during the current year. On these contracts, the Department's shares were \$6,920, \$3,845 and \$10,597.47 respectively. The balances were charged to the Department of Labour, Vote 115.
- A contract was awarded to F. W. MacDougall Construction Co. for alterations to the Tower Building, Edmonton, and payment in full in the amount of \$13,376 was made during the current year.
- F A contract, amounting to \$1,085,837, was awarded to W. C. Wells Construction Co., Ltd., for this project. The Canadian National Railways, which is preparing plans and specifications and supervising the construction of this building, was paid \$1,064 in the current year and \$17,108.04 to date. Other charges were \$255.97.
- G Plans and specifications for this building have been completed but selection of a site had not definitely been decided upon.
- H A contract was awarded to Bennett & White, Calgary, Limited for this project. The amount of the contract was \$28,431.80. Payments in the current year were \$13,957.26 and payments to date, \$28,331.80. Supervision costs were \$100.59.

Vote 292 (and Vote 827, Further Supplementary Estimates) Dominion Public Buildings—Construction, Repairs and Improvements, British Columbia

	Estimates	Allotments	Expenditures
A Abbotsford—Public Building Site	10,000 00	10,150 00	10,150 00
B Chilliwack Public Building—Addition (Revote)	40,000 00	40,000 00	4,517 30
C Dominion Public Buildings—Improvements and repairs	150,000 00	150,000 00	131,489 83
D Douglas—Buildings for Customs and Immigration (Revote \$104,000)	120,000 00	120,000 00	140 00
E Duncan Public Building—Alterations and improvements ...	10,000 00	10,000 00	4,747 28
F Hazelton—Public Building (Revote)	21,400 00	21,400 00	
F Kamloops Public Building—Addition and alterations (Revote)	45,000 00	45,000 00	44,892 03
Kelowna Public Building—Addition and alterations	30,000 00	30,000 00	83 24
Ladner—Site for public building	5,000 00	5,000 00	
G Langley Prairie—Site for public building	5,000 00	5,000 00	4,500 00
H North Vancouver—Postal Station (Revote)	50,000 00	50,000 00	75 00
I Vancouver Examining Warehouse—Installation of elevator (Revote)	25,000 00	25,000 00	16,801 35
J Vancouver—Post Office Building Site (Revote)	250,000 00	250,000 00	800 00
Vancouver Public Building—Improvements and repairs	5,000 00	5,000 00	12 20
K Vancouver—Site for building for Customs	100,000 00	100,000 00	250 00
L Victoria Astrophysical Observatory—Repairs, alterations and improvements	40,000 00	40,000 00	11,187 89
M Victoria—Public Building (Revote)	200,000 00	200,000 00	25,827 97
White Rock—Site for public building	5,000 00	5,000 00	
N William Head—Quarantine Station—Alterations, improvements and repairs (Revote)	82,500 00	82,820 61	82,820 61
Supplement (transfer from Vote 346)	470 61		
	<u>\$1,194,370 61</u>	<u>\$1,194,370 61</u>	<u>\$ 338,294 70</u>

- A Property for the site for this building was purchased from: British Columbia Electric Co., Ltd., \$6,000; Joe Kertesz, \$4,000. Survey work cost \$150.
- B A contract was awarded to C. J. Oliver, Ltd., for this project. The contract was for \$62,965 and payments amounted to \$4,205.48. Supervision costs were \$116.76; other charges, \$195.06.
- C The total expenditures for this service were \$167,265.74, of which \$34,838.37 was charged to Vote 300, Public Buildings Generally—Repairs, etc., and \$937.54 to Demobilization and Reconversion, Vote 562. Minor repairs and improvements were made to 139 buildings. For the following buildings, the expenditure in each case exceeded \$2,000. Amounts indicated by asterisks include payments on contracts of \$5,000 or over, the details of which are given below: Comox Public Building, \$3,455.12; Courtenay Public Building, \$3,579.89; Duncan Public Building, \$4,478.32; Greenwood Public Building, \$3,241.87; Kamloops New Public Building, \$2,614.68; New Westminster—Indian and Fisheries Building, \$2,704.09, Mott Premises, \$3,646.64, Public Building, \$5,614.52; Pacific Highway Customs and Immigration Building, \$3,717.95; Rossland Public Building, \$5,174.04; Trail Public Building, \$6,957.29; Union Bay Public Building, \$2,547; Vancouver—Examining Warehouse, \$5,022.23, Post Office, \$22,131.83*, Postal Station "C", \$2,841.81, Veterans' Office Building, \$9,056.49, Winch Building, \$18,839.92*; Victoria—Belmont Building, \$9,162.59, New Public Building, \$15,435.04.
- A contract was awarded to Allan & Viner Construction Co., Ltd., for alterations to Post Office, Vancouver, and payment in full in the amount of \$6,519 was made during the current year.
- A contract was awarded to C. J. Seamer & Sons, Ltd., for repairs, etc., to Winch Building, Vancouver, and payment in full in the amount of \$13,894 was made during the current year.
- D Plans and specifications were not completed by the close of the fiscal year. The expenditure was for survey work.
- E A contract was awarded to Garner Bros., Limited, for this project. The contract was for \$23,543.37 and payments amounted to \$4,114.80. Supervision costs were \$382.16; other charges, \$250.32.
- F A contract was awarded to Bennett & White Construction Co., Ltd., for this project. The contract was for \$43,860 and payments amounted to \$42,860. Supervision costs were \$2,024.71; other charges, \$7.32.
- G The expenditure represented the purchase of a site for this building.
- H Plans and specifications were not completed by the close of the fiscal year.
- I A contract was awarded to Allan & Viner Construction Co., Ltd., for this project. The contract was for \$59,030 and payments amounted to \$16,666.20. Other charges were \$135.15.
- J K Negotiations for the purchase of the sites for these buildings were not completed by the close of the fiscal year. The expenditure was for survey work.
- L A contract was awarded to James McDonald Construction Co., Ltd., for this project. The contract was for \$42,190 and payments amounted to \$11,056.50. Other charges were \$131.39.
- M P. Leonard James, architect, received \$24,900 for preparation of plans and specifications and \$647.17 for travelling expenses. Survey work cost \$280.80.
- N Contracts awarded to Canada Paint & Contracting Co. were: general repairs, plumbing and heating installations, etc.—payment in full in the amount of \$67,549.85 was made during the current year; general repairs, etc., to various buildings—payment in full in the amount of \$14,320 was made during the current year. Supervision costs were \$785.03; other charges, \$165.73.

Vote 293 Dominion Immigration Buildings—Repairs, Improvements, etc.	45,000 00
Supplement (transfer from Vote 346)	473 44
	<hr/>
Expenditures	\$ 45,473 44
	<hr/>
	45,473 44

The National Harbours Board was paid \$24,999.98 for maintenance, repairs, renewals, water, electricity and steam heat for quarters occupied at the Halifax Ocean Terminal. Expenditures amounting to \$20,473.46 were made at 8 other points.

Other expenditures were charged to Vote 282 as follows: light and power, \$4,462.12; water, \$1,592.48; heat, \$15,357.32; furniture, \$1,201.41; sundries, \$145.15.

Vote 294 Dominion Quarantine Stations—Maintenance and repairs	25,000 00
Expenditures	\$ 19,546 36

These expenditures were incurred at 8 stations.

Other expenditures were charged to Vote 282 as follows: water, \$1,679.73; heat, \$21,192.52; sundries, \$29.70.

Vote 295 Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings	225,000 00
Expenditures	\$ 218,876 40

As at March 31, 1948, there were 23 employees being paid from this vote, of whom 2 were permanent and 21 temporary.

Disbursements are for repairs and improvements to the existing farm buildings. For Central Experimental Farm, Ottawa, the expenditure was \$100,584.13, of which \$51,169.02 was paid for salaries and wages and \$49,415.11 for materials, etc. For the branch farms, laboratories, etc., the expenditure was \$118,292.27, of which \$29,413.16 was for wages and \$88,879.11 for materials, etc.

Other expenditures were charged as follows: Vote 281, light and power, \$26,768.19, water, \$10,790.11, heat, \$27,884.06, furniture, \$47.90; Vote 282, light and power, \$30,558.54, water, \$2,209.04, heat, \$60,151.13, furniture, \$3,605.61, sundries, \$189.22.

Vote 296 Flags for Dominion Buildings	12,000 00
Supplement as approved by Treasury Board (transfer from Vote 346)	2,626 14
	14,626 14
Expenditures	\$ 14,626 14

Vote 297 Building for National Film Board (Revote)	\$ 25,000 00
Expenditures	nil

Vote 298 Military Buildings—Repairs, fittings and additions	\$ 75,000 00
Expenditures	nil

Vote 299 National Printing Bureau (Revote \$100,000)	200,000 00
Expenditures	\$ 22,487 03

M. E. Powers, Consultant Engineer, received \$15,527.44 for his services with respect to lay-out of machinery, dimensions, etc., and \$2,801.60 for travelling expenses. Other charges were \$4,157.99.

Vote 300 Public Buildings Generally—Repairs, alterations, fittings and improvements ..	500,000 00
Expenditures	\$ 499,999 13

Expenditures at Ottawa, amounting to \$32,223.20, are referred to under Vote 281.

Expenditures other than at Ottawa are referred to under other votes as follows: Vote 282, \$42,933.01; Vote 286, \$53,778; Vote 287, \$107,231.91; Vote 288, \$59,361.25; Vote 289, \$29,314.20; Vote 290, \$80,158.70; Vote 291, \$60,160.49; Vote 292, \$34,838.37.

Vote 301 Veterans' Hospitals—Repairs, improvements and alterations.....	175,000 00
Expenditures	\$ 150,996 53

General repairs and improvements to hospitals were as follows: Halifax, \$400; Saint John—Lancaster, \$2,383.47, Peacock Building, \$425; Montreal, \$12,680.10; Quebec—St. Charles, \$5,416.50, Savard Parc, \$2,696.24; Ste. Anne de Bellevue, \$9,943.09; St. Hyacinthe, \$1,714; Gloucester Township, Rideau Health and Occupational Centre, \$5,884.44; Hamilton, \$75; Kingston, \$100.55; London, \$37,896.59; Peterborough, \$100; Toronto—Christie Street, \$2,976.60, Divadale, \$2,981.98, Red Chevron, \$8,285.39, Sunnybrook, \$1,018.57; Winnipeg—Deer Lodge, \$29,589, Veterans' Home, \$642.80; Regina, \$244.75; Saskatoon, \$7,550.68; Calgary—Colonel Belcher, \$183.75, Leslie Bell, \$961.96, New Veterans', \$344, Veterans' Convalescent, \$6,910; Edmonton, \$217; Vancouver—George Derby, \$371.64, Shaughnessy, \$8,070.64; Victoria, \$932.79.

Contracts of \$5,000 or over:

Contractor	Project and location	Amount of Contract	Payments in 1947-48	Payments to date
Gerard A. Baert	Alterations to West Wing, Winnipeg, Deer Lodge Hospital	\$ 9,744 00	\$ 9,744 00	\$ 9,744 00 (f)
J. A. Brownlee, Limited	Roof repairs, London, Westminster Hospital	6,147 12	6,147 12	6,147 12 (f)
Donaldson & Evans	Exterior painting, Calgary, Veterans' Convalescent Hospital	6,910 00	6,910 00	6,910 00 (f)
Charles Duranceau, Ltd.	Installing new sewer inlet, Ste. Anne de Bellevue, Mental Infirmary	6,319 97	6,319 97	6,319 97 (f)
Frank Lapan	Repairs to roadways, Montreal, Queen Mary Veterans' Hospital	6,290 00	6,290 00	6,290 00 (f)
Ross & Greig, Reg'd.	Air conditioning and refrigeration equipment, Montreal, Queen Mary Veterans' Hospital	9,282 00	6,030 00	6,030 00
Shannon Bros.	Painting various buildings, Saskatoon Veterans' Hospital	6,290 68	6,290 68	6,290 68 (f)
Sterling Construction Co., Ltd.	Extension to roads, sidewalks, etc., London, Westminster Hospital	9,719 78	9,719 78	9,719 78 (f)
Wainwright Construction Ltd.	Preparing grounds for grading and landscaping, London, Westminster Hospital	7,820 68	7,820 68	7,820 68 (f)

(f) including final payment.

Other expenditures were charged to Vote 282 as follows: light and power, \$153.35; water, \$1,435.25; heat, \$16,575.91; furniture, \$10,359.88; sundries, \$659.63.

Vote 302 London, England—Clerk's Table for the new British House of Commons....	\$ 7,500 00
Expenditures	nil

ENGINEERING BRANCH

Vote 303 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	222,157 00	222,157 00	215,162 93
Other Pay-list Items	2,300 00	600 00	435 90
Printing and Stationery	9,000 00	9,300 00	9,087 00
Travelling Expenses	12,000 00	8,400 00	5,487 94
A Testing Laboratories—Engineering Investigations	7,000 00	7,000 00	5,833 78
B Sundries	7,320 00	12,320 00	11,562 05
	\$ 259,777 00	\$ 259,777 00	\$ 247,569 60

As at March 31, 1948, there were 85 salaried employees being paid from this vote, of whom 48 were permanent and 37 temporary.

A The expenditure was for equipment, materials and supplies, etc., for research work.

B Telegrams cost \$4,190.61 and telephone tolls, \$3,445.38.

Vote 304 (and Vote 828, Further Supplementary Estimates) Engineering, including salaries of Engineers, Clerks, etc.

	Estimates	Allotments	Expenditures
Salaries	513,728 00	485,228 00	465,854 42
Other Pay-list Items	775 00	775 00	573 13
A Surveys and Inspections	90,000 00	105,000 00	93,326 00
B Operation and Maintenance of Inspection Boats	17,250 00	18,750 00	17,833 41
Printing and Stationery	14,000 00	21,000 00	19,705 69
C Sundries	45,000 00	50,000 00	36,360 16
D New Plant	3,000 00	3,000 00	3,000 00
	<u>\$ 683,753 00</u>	<u>\$ 683,753 00</u>	<u>\$ 636,652 81</u>

As at March 31, 1948, there were 168 salaried employees being paid from this vote, of whom 110 were permanent and 58 temporary.

- A Surveys, etc., of various harbour works amounted to \$17,236.25. Travelling expenses were \$76,089.75.
- B Expenditures were as follows: Launch, *D.P.W.*, \$2,027.80; *Dixie and Kittiwake*, \$2,807.09; *Flicker*, \$1,496.93; *Marion*, \$741.78; *Shearwater*, \$401.28; *Walrondo*, \$10,358.53. D. E. Male was provided with living quarters valued at \$12 a month.
- C Purchase and upkeep of cars, etc., amounted to \$27,773.09. Test borings cost \$13,112.25, of which \$4,525.18 was refunded by other departments and private companies and credited to this account.
- D The expenditure was for the purchase of the launch *Chaudiere*.

Vote 305 Dredging, General Superintendence

	Estimates	Allotments	Expenditures
Salaries	9,024 00	9,824 00	9,582 00
Other Pay-list Items	60 00	60 00	
Printing, Stationery, Travelling Expenses, Sundries	1,955 00	1,155 00	667 20
	<u>\$ 11,039 00</u>	<u>\$ 11,039 00</u>	<u>\$ 10,249 20</u>

As at March 31, 1948, there were 3 permanent salaried employees being paid from this vote.

Vote 306 (and Vote 829, Further Supplementary Estimates) Dredging, Maritime Provinces

	Estimates	Allotments	Expenditures
Salaries and Wages	195,548 00	200,548 00	195,487 10
Other Pay-list Items	1,300 00	1,900 00	1,489 43
A Maintenance and Operation	325,150 00	310,150 00	302,643 05
B New Plant	165,300 00	165,300 00	59,413 80
C Contract and Day Labour Works, Inspection and Contingencies	285,000 00	294,400 00	164,996 12
	<u>\$ 972,298 00</u>	<u>\$ 972,298 00</u>	<u>\$ 724,029 50</u>

As at March 31, 1948, there were 7 salaried employees being paid from this vote, of whom 4 were permanent and 3 temporary. Captains and crews of 13 dredges and 5 tugs were paid \$180,975.84.

- A Maintenance and operation costs included board of crews, \$31,709.88, fuel, \$69,023.14, repairs and replacements, \$193,300.58, towage, \$3,106.75, sundries, \$5,502.70.

Contracts of \$5,000 or over:

Contractor	Repairs to floating plant	Amount of Contract	Payments in 1947-48	Payments to date
Edward L. Babine	Dredge No. 5	\$ 8,600 00	\$ 8,600 00	\$ 8,600 00 (f)
North Sydney Marine Railway Co., Ltd.	Scow <i>D.P.W.</i> No. 162 (Dredge No. 115)	6,027 80	3,255 01	3,255 01
Pictou Foundry and Machine Co., Ltd.	Dredge No. 12	18,671 75	5,884 75	5,884 75
Sydney Engineering and Dry Dock Co., Ltd.	Tug <i>Fredericton</i>	8,633 70	3,885 16	3,885 16
	Dredge No. 5	6,120 00	3,168 00	6,120 00 (f)
	Scow <i>D.P.W.</i> No. 163 (Dredge No. 115)	7,260 00	4,247 10	4,247 10

(f) including final payment.

B W. H. Embree & Son received \$4,100 for a new dump scow; W. C. McKay & Sons, Ltd., received \$4,158 for a new wooden scow for Dredge No. 16. A contract was awarded to Port Hawkesbury Marine Railway Co., Ltd., for new hull for Dredge No. 19, and payment in full in the amount of \$8,444 was made during the current year. A contract was awarded to Sydney Engineering and Dry Dock Co., Ltd., for two steel scows, Dredge *Pownal* No. 2. The contract was for \$66,944.88 and payments amounted to \$42,175.28. Other charges were \$536.52.

C Contracts of \$5,000 or over in connection with dredging:

Contractor	Location	Amount of Contract	Payments in 1947-48	Payments to date
Diamond Construction Co., Ltd.	Grande Anse, N.B.	\$ 11,658 92	\$ 11,658 92	\$ 11,658 92 (f)
F. W. Digdon	Skinner's Cove, N.S.	5,718 60	5,718 60	5,718 60 (f)
Denis Leblanc	Cocagne Bar, N.S.	17,100 00	12,520 44	12,520 44
Leo P. Leger	Cape Bald, N.B.	14,204 00	4,951 13	14,204 00 (f)
Felix Michaud	Dalhousie, N.B. (1)	9,192 68	9,192 68	9,192 68 (f)
J. P. Porter Co., Ltd.	Pictou, N.S.	21,817 60	21,817 60	21,817 60 (f)
Merrill D. Rawding	Sheet Harbour, N.S. (2) ...	22,671 32	22,671 32	22,671 32 (f)
	The Hawk and Shag Harbour, N.S.	24,512 19	13,383 05 (Shag Harbour)	17,927 77
Restigouche Dredging Co., Ltd.	Campbellton, N.B.	8,819 61	8,819 61	8,819 61 (f)
Saint John Dredging Co., Ltd.	L'Etete, N.B.	16,664 13	16,664 13	16,664 13 (f)
	Malloch's Beach, N.B.	7,020 20	7,020 20	7,020 20 (f)

(f) including final payment.

(1) The International Paper Co. contributed \$4,596.34 as its share, being 50 per cent of the cost of this project.

(2) The Halifax Power and Pulp Co. contributed \$11,335.66 as its share, being 50 per cent of the cost of this project.

Dredging by local tender at 8 other points cost \$16,124.62. Inspection on the above works cost \$6,623.43 and other charges were \$692.97.

Work done by day labour at Bay St. Lawrence, N.S., cost \$5,736.57; at 17 other points, \$17,332.85.

Vote 307 (and Vote 830, Further Supplementary Estimates) Dredging, Ontario and Quebec

	Estimates	Allotments	Expenditures
Salaries and Wages	91,484 00	81,484 00	81,307 73
Other Pay-list Items	900 00	900 00	669 81
A Maintenance and Operation	111,900 00	126,900 00	124,662 77
B New Plant	376,500 00	371,500 00	137,270 24
C Contract and Day Labour Works, Inspection and Contingencies	670,000 00	670,000 00	376,117 39
	<u>\$1,250,784 00</u>	<u>\$1,250,784 00</u>	<u>\$ 720,027 94</u>

As at March 31, 1948, there were 5 salaried employees being paid from this vote, of whom 1 was permanent and 4 temporary. Captains and crews of 5 dredges and 4 tugs were paid \$74,066.80.

A Maintenance and operation costs included board of crews, \$13,617.19, fuel, \$33,855.93, repairs and replacements, \$61,921.42, towage, \$14,193, sundries, \$1,075.23.

B A contract was awarded to Marine Industries, Ltd., for construction and delivery afloat, at Gaspe, of 2 clamshell dredges. The contract was for \$192,000, plus sales tax of \$15,360 and payments amounted to \$82,944. A dredge was purchased at a cost of \$40,000. A caterpillar crane cost \$11,900. Other charges were \$2,426.24.

C Contracts of \$5,000 or over in connection with dredging:

Contractor	Location	Amount of Contract	Payments in 1947-48	Payments to date
C. S. Boone Dredging & Contracting Co., Ltd.	Rondeau, Ont.	\$ 63,640 00	\$ 18,749 38	\$ 18,749 38
Canadian Carriers, Ltd.	Frenchman's Bay, Ont.	6,944 40	6,944 40	6,944 40 (f)
Chatham Dredging & General Contracting Co., Ltd.	Sydenham River, Ont.	18,750 00	5,488 20	5,488 20
Delorimier Construction, Ltée.	Riviere des Mille Iles, Que.	9,990 00	9,990 00	9,990 00 (f)
Marine Industries Ltd.	St. Antoine (Richelieu River), Que.	25,929 00	19,098 64	19,098 64
McNamara Construction Co., Ltd.	Kincardine, Ont.	27,648 00	2,240 71	2,240 71
	Oakville, Ont.	27,390 00	22,410 00	22,410 00
	Port Burwell, Ont.	205,000 00	23,160 36	23,160 36
	Eastern Channel, Toronto, Ont.	19,667 52	19,667 52	19,667 52 (f)
J. P. Porter Co., Ltd.	Bronte, Ont.	16,533 55	16,533 55	16,533 55 (f)
Restigouche Dredging Co., Ltd.	Bonaventure River, Que. ..	16,200 00	4,779 81	4,779 81
Theode Robidoux	Grenville, Que., and Hawkesbury, Ont.	40,676 88	13,777 09	13,777 09
			3,726 00	3,726 00
Russell Construction Co.	Cobourg, Ont.	46,169 48	46,169 48	46,169 48 (f)
	Point Pleasant, Ont.	8,893 90	8,893 90	8,893 90 (f)
	Port Hope, Ont.	33,954 39	33,954 39	33,954 39 (f)
	Simcoe Island, Ont.	11,441 16	11,441 16	11,441 16 (f)
St. Francis River Dredging Co.	Berthierville and St. Sulpice, Que. (1)	7,850 54	3,746 42	3,746 42 (f)
Irene Verreault	Anse au Griffon	43,000 00	4,104 12	4,104 12 (f)
	Marsouins, and		10,261 13	10,261 13
	Riviere au Renard, Que..		2,103 75	2,103 75

(f) including final payment.

(1) The Eddy Match Co. Ltd., made a contribution of \$1,000 towards the cost at Berthierville.

Dredging by local tender at 15 other points cost \$41,926.50.

Inspection on the above works cost \$8,647.90 and other charges were \$1,801.46. Work was done by day labour at 17 other points at a cost of \$29,775.27. Rental and towage of equipment cost \$7,726.25.

Vote 308 (and Vote 831, Further Supplementary Estimates) Dredging, Manitoba, Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
Salaries and Wages	70,882 00	70,882 00	63,725 28
Other Pay-list Items	450 00	625 00	560 79
A Maintenance and Operation	74,400 00	74,225 00	73,424 18
B New Plant	146,200 00	146,200 00	107,976 20
Contract and Day Labour Works, Inspection and Contingencies	5,000 00	5,000 00	1,989 06
Shipyard and Haulout Facilities	21,000 00	21,000 00	7,893 52
	<u>\$ 317,932 00</u>	<u>\$ 317,932 00</u>	<u>\$ 255,569 03</u>

As at March 31, 1948, there were 7 salaried employees being paid from this vote, of whom 1 was permanent and 6 temporary. Captains and crews of 5 dredges and 3 tugs were paid \$52,355.92.

A Maintenance and operation costs included board of crews, \$9,988.06, fuel, \$12,086.55, repairs and replacements, \$50,242.41, sundries, \$1,107.16.

B Howard F. Powell Co. received \$13,402.59 for hoist and engine, etc., for a dredge. Contracts were awarded to the Standard Iron Works, Ltd., for the following: construction of steel hull—payment in full in the amount of \$38,211.27 was made during the current year; construction of a steel dump scow—the contract was for \$24,427 and payments amounted to \$10,483.60; construction and delivery afloat of an all-steel tug-boat—the contract was for \$45,561 and payments amounted to \$29,409.

Dredges outfitted by day labour cost \$16,469.74 (wages, \$2,463.42; equipment, materials and supplies, \$13,904.01; sundries, \$102.31).

Vote 309 (and Vote 832, Further Supplementary Estimates) Dredging, British Columbia and Yukon

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages	143,638 00	146,938 00	146,698 09
Other Pay-list Items	1,300 00	1,300 00	911 26
A Maintenance and Operation	191,000 00	203,700 00	191,056 28
New Plant	37,000 00	16,300 00	137 65
B Contract and Day Labour Works, Inspection and Contingencies	138,120 00	142,820 00	55,061 27
	<u>\$ 511,058 00</u>	<u>\$ 511,058 00</u>	<u>\$ 393,864 55</u>

As at March 31, 1948, there were 3 temporary salaried employees being paid from this vote. Captains and crews of 3 dredges and attending tugs and launches were paid \$140,199.05.

A Maintenance and operation costs included board of crews, \$29,830.90, fuel, \$50,020.62, repairs and replacements, \$110,057.51, towage, \$636.96, sundries, \$510.29.

A contract was awarded to the British Columbia Marine Engineers and Shipbuilders, Ltd., for repairs to Dredge *Fruhling*, and payment in full in the amount of \$23,120.76 was made during the current year. A contract was awarded to the Burrard Dry Dock Co., Ltd., for repairs to Dredge *King Edward*, and payment in full in the amount of \$25,808.62 was made during the current year. Finning Tractor and Equipment Co., Ltd., received \$12,069.70 for supplying and installing caterpillar Diesel Marine Engine on tug *Point Pelly*.

B A contract was awarded to the British Columbia Bridge & Dredging Co., Ltd., at Fraser River, Gunderson's Slough. Payments in the current year including final payment were \$1,562.44. The total payments were \$15,624.44. A contract was awarded to Coast Quarries, Ltd., at Kuper and Thetis Islands. The contract was for \$22,960 and payments amounted to \$7,130.56. A contract was awarded to Nanaimo Towing Co., Ltd., at Nanaimo Commercial Inlet. The contract was for \$12,800 and payments amounted to \$9,309.60. Dredging and snagging by local tender at 7 other points cost \$5,115.05. Inspection on the above works cost \$913.55 and other charges were \$249.43. The Department contributed \$470.14 to the Provincial Government of British Columbia, as its share for forest service dredging at Fraser River, North Arm. White Pass and Yukon Route received \$5,169.17 for improvements to Yukon navigation system.

Work was done by day labour at 25 other points at a cost of \$25,141.33 (labour, \$12,519.15; materials and supplies, \$12,622.18).

Vote 310 Maintenance and Operation of Champlain Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	40,098 00	40,098 00	39,837 44
Other Pay-list Items	50 00	50 00	36 42
Materials and Supplies	19,500 00	19,500 00	13,417 19
A Electric Power, Repairs and Sundries	525,393 00	525,393 00	243,153 29
	<u>\$ 585,041 00</u>	<u>\$ 585,041 00</u>	<u>\$ 296,444 34</u>

As at March 31, 1948, there were 20 salaried employees being paid from this vote, of whom 4 were permanent and 16 temporary.

A A contract was awarded to J. A. Y. Bouchard, Inc., for replacement of 9 steam boilers, etc. The contract was for \$477,600 and payments amounted to \$202,486.98. A contract was awarded to the Davie Shipbuilding and Repairing Co., Ltd., for cleaning and repairing the floating caisson gate, etc., and payment in full in the amount of \$29,984 was made during the current year. Inspection cost \$1,510; minor repairs, etc., \$9,172.31.

Vote 311 Maintenance and Operation of Esquimalt Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	61,286 00	62,286 00	61,484 52
Other Pay-list Items	225 00	225 00	190 13
Electric Power	36,000 00	36,000 00	34,266 00
A Materials and Supplies, Repairs and Sundries	27,700 00	26,700 00	21,756 94
	<u>\$ 125,211 00</u>	<u>\$ 125,211 00</u>	<u>\$ 117,697 59</u>

As at March 31, 1948, there were 32 salaried employees being paid from this vote, of whom 8 were permanent and 24 temporary. Three employees were provided with living quarters, the annual rental value of which totalled \$720.

A A contract was awarded to George H. Wheaton for placing concrete slab under rail of crane track. Payments in the current year, including final payment, were \$4,704.53. The total payments were \$7,498.96. Gwynnes Pumps, Ltd., received \$4,755.08. Materials, supplies and maintenance costs were \$12,297.33.

Vote 833 Maintenance and Operation of Esquimalt Old Dry Dock

	Estimates	Allotments	Expenditures
Wages	15,000 00	15,000 00	6,759 48
Electric Power	3,000 00	3,000 00	801 25
Materials and Supplies, Repairs and Sundries	7,000 00	7,000 00	2,668 49
	<u>\$ 25,000 00</u>	<u>\$ 25,000 00</u>	<u>\$ 10,229 22</u>

Expenditures were for: dry-docking sundry boats, \$8,129.99; repairs, \$2,099.23.

Vote 621 Maintenance and Operation of Kingston Graving Dock 8,500 00
Expenditures \$ 8,057 60

Wharf repairs were carried out by day labour (labour, \$3,860.73; materials and supplies, \$4,196.87).

Vote 312 Maintenance and Operation of Lorne Graving Dock

	Estimates	Allotments	Expenditures
Salaries and Wages	32,466 00	32,466 00	31,901 99
Other Pay-list Items	50 00	50 00	2 51
Materials and Supplies	7,100 00	7,100 00	5,828 21
Electric Power, Repairs and Sundries	11,435 00	11,435 00	2,901 20
	<u>\$ 51,051 00</u>	<u>\$ 51,051 00</u>	<u>\$ 40,633 91</u>

As at March 31, 1948, there were 16 salaried employees being paid from this vote, of whom 2 were permanent and 14 temporary.

Vote 313 Maintenance and Operation of Selkirk Repair Slip

	Estimates	Allotments	Expenditures
Other Pay-list Items	50 00	39 57	39 57
Materials and Supplies, Electric Power and Sundries	1,500 00	1,507 98	1,507 98
A Maintenance and Repairs	2,890 00	4,642 64	4,642 64
Supplement as approved by Treasury Board (transfer from Vote 346)	1,750 19		
	<u>\$ 6,190 19</u>	<u>\$ 6,190 19</u>	<u>\$ 6,190 19</u>

A This work was performed by day labour (labour, \$4,602.40; materials and supplies, \$40.24).

Vote 314 (and (a) Vote 834, Further Supplementary Estimates; (b) Vote 622, Further Supplementary Estimates) Maintenance and Operation of Locks and Dams

	Estimates	Allotments	Expenditures
Salaries	34,969 00	37,969 00	36,774 83
Other Pay-list Items	500 00	500 00	145 63
A Materials and Supplies, Electric Power and Sundries	10,920 00	10,420 00	6,998 44
B Maintenance, Repairs and Operation	411,680 00	409,180 00	357,339 12
	<u>\$ 458,069 00</u>	<u>\$ 458,069 00</u>	<u>\$ 401,258 02</u>

As at March 31, 1948, there were 19 salaried employees being paid from this vote, of whom 12 were permanent and 7 temporary. In addition to their salaries, 7 employees were provided with living quarters, the annual rental value of which totalled \$756.

A B The following is a distribution of expenditures charged to these primary allotments:

	Materials and supplies, etc.	Maintenance, repairs, etc.
Cowan Dam, Sask.		200 70
French River Dam, Ont.	1,092 64	30,567 94
Fryer's Island Dam, Que.	331 78	209 55
Latchford Dam, Ont.	12 39	118,166 36
Okanagan Control Dam, B.C.		187 37
Quinze Dam, Que.	450 32	4,547 49
Rivière du Lièvre Lock and Dam, Que.	289 33	2,204 40
St. Andrew's Rapids Lock and Dam, Man.	2,628 45	10,999 75
Timiskaming Dam, Que. and Ont.	2,193 53	190,255 56
	<u>\$ 6,998 44</u>	<u>\$ 357,339 12</u>

Contracts awarded to Intrusion-Prepakt, Ltd., for repairs to concrete piers, etc., were: French River Dam—payment in full in the amount of \$29,495.70 was made during the current year. Latchford Dam—payment in full in the amount of \$114,950 was made during the current year. Timiskaming Dam (Ontario side)—the amount of the contract was \$308,000; payments in the current year were \$173,907.40 and payments to date, \$234,619.51.

Vote 315 (and Vote 835, Further Supplementary Estimates)		Maintenance and Operation of Snagboats		
		Estimates	Allotments	Expenditures
Snagboat <i>Samson</i> :—				
	Wages of Crew	25,472 00	25,472 00	25,260 67
	Other Pay-list Items	185 00	185 00	158 95
A	Maintenance and Operation (including Board Allowance) ...	16,778 00	18,278 00	18,271 16
Snagboat <i>Essington</i> :—				
	Wages of Crew	21,632 00	21,632 00	21,600 00
	Other Pay-list Items	115 00	135 00	128 34
B	Maintenance and Operation (including Board Allowance) ...	19,308 00	17,788 00	16,560 70
		<u>\$ 83,490 00</u>	<u>\$ 83,490 00</u>	<u>\$ 81,979 82</u>

A Board of crew, \$5,351.80; fuel, \$4,997.44; repairs, etc., \$7,921.92.

B Board of crew, \$6,678.52; fuel, \$3,276.15; repairs, etc., \$6,606.03.

Vote 316 Maintenance and Operation of Roads and Bridges—Burlington Channel Bridge

	Estimates	Allotments	Expenditures	
Salaries	16,188 00	17,188 00	16,302 77	
Other Pay-list Items	200 00	200 00	17 80	
A Operation, Maintenance and Supplies	30,500 00	29,500 00	20,681 63	
	<u>\$ 46,888 00</u>	<u>\$ 46,888 00</u>	<u>\$ 37,002 20</u>	

As at March 31, 1948, there were 4 permanent salaried employees being paid from this vote. In addition to his salary, B. H. Hockridge was provided with a house, the annual rental value of which was \$250.

A A contract was awarded to J. J. Salt, Ltd., for repainting the steel work. The contract was for \$18,452 and payments amounted to \$9,964.08. Maintenance and repairs cost \$10,717.55.

Vote 317 Maintenance and Operation of Roads and Bridges—Kingston, LaSalle Causeway

	Estimates	Allotments	Expenditures
Salaries	8,504 00	8,504 00	8,393 58
Other Pay-list Items	100 00	100 00	78 15
A Operation, Maintenance and Supplies	26,000 00	26,000 00	25,606 34
	<u>\$ 34,604 00</u>	<u>\$ 34,604 00</u>	<u>\$ 34,078 07</u>

As at March 31, 1948, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

A Electric power cost \$1,580.42; maintenance and repairs, \$24,025.92, of which \$2,222.82 was for extension, etc., to the water main, \$7,271.67 for wages and \$14,531.43 for materials and supplies.

**Vote 318 Maintenance and Operation of Roads and Bridges—New Westminster Bridge. \$ 43,321 00
Expenditures nil**

At the close of the fiscal year, the expenditures from this vote were transferred to the Fraser River Bridge—Maintenance account (see under Open Accounts further on in this section) to which account the revenues were credited.

The cost of maintenance and operation of the bridge in 1947-48 was \$38,711.04, of which \$19,634.34 was paid for salaries, \$65.26 for other pay-list items, and \$19,011.44 for maintenance and repairs. In addition, \$1,055.04 was expended from the Open Account for professional fees.

Revenues collected for use of the bridge totalled \$109,766.64 made up of payments by British Columbia Electric Railway Co., Ltd., \$14,141.92; Canadian National Railways, \$68,373.18; and Great Northern Railway, \$27,251.54.

As at March 31, 1948, there were 10 salaried employees being paid from this vote, of whom 7 were permanent and 3 temporary.

Vote 319 (and Vote 836, Further Supplementary Estimates) Maintenance and Operation of Roads and Bridges—Generally

	Estimates	Allotments	Expenditures
Wages	911 00	912 00	912 00
A Other Pay-list Items	2,000 00	2,000 00	120 36
B Maintenance and Repairs	117,489 00	117,489 00	90,539 11
Supplement (transfer from Vote 346)	1 00		
	<u>\$ 120,401 00</u>	<u>\$ 120,401 00</u>	<u>\$ 91,571 47</u>

As at March 31, 1948, there were 2 temporary salaried employees being paid from this vote.

A B Expenditures were as follows: Edmundston, N.B., \$9,962.22 (labour, \$138.31; maintenance and repairs, \$9,823.91); Great Bear River, Portage Road, N.W.T., \$19,501.07 (labour, \$10,898.29; materials and supplies, \$8,602.78); North Timiskaming, Que., \$38,155.80 (on a contract amounting to \$49,273.79 for repairs to piers and abutments; payments of \$37,091.38 made to Intrusion-Prepakt, Ltd., included the final payment; minor repairs, \$1,061.42); Ottawa bridges and approaches, \$5,892.73, of which \$3,808.27 was for lighting; Perley Bridge, Hawkesbury, Ont., \$9,082.20 (labour, \$4,139.41; materials and supplies, \$4,942.79); 8 lesser works cost \$8,065.45.

Dry Dock Subsidies, c. 191, R.S.	\$ 465,000 00
A Burrard Dry Dock (North Vancouver)	112,500 00
B Montreal Floating Dock	105,000 00
C Saint John Dry Dock	247,500 00
	\$ 465,000 00

Payment of a subsidy is based on a certificate of the Chief Engineer of the Department that the dock has been kept in a constant state of efficiency, that no discrimination has been shown against any vessel wishing to use the dock, and that the rates charged have not exceeded the rates agreed upon between the Department and the dry dock management.

The Act of 1910 and the amending Act of 1917 are consolidated in the Dry Docks Subsidies Act, c. 191, R.S.

- A This subsidy, paid to Burrard Dry Dock Co., authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent on a cost of \$2,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1960. The amount of \$2,381.86 is retained from the subsidy each year and is deposited to the credit of the Burrard Dry Dock Pontoons Account (see Open Accounts further on in this section).
- B This subsidy, paid to Canadian Vickers, Ltd., authorized by c. 17, 1910, is $3\frac{1}{2}$ per cent of the cost of \$3,000,000 for a period of 35 years. Payments, made semi-annually, will continue until 1948.
- C This subsidy, paid to Saint John Dry Dock and Shipbuilding Co., Ltd., authorized by c. 27, 1917, is $4\frac{1}{2}$ per cent of the cost of \$5,500,000 for a period of 35 years. Payments, made semi-annually, will continue until 1959.

Vote 320 (and Vote 837, Further Supplementary Estimates)
—Harbours and Rivers, Nova Scotia

Construction, Repairs and Improvements

	Estimates	Allotments	Expenditures
A Ballantyne's Cove—Breakwater repairs	57,000 00	57,000 00	13,085 38
B Bay St. Lawrence—Towards harbour repairs and improvements. (Revote \$60,000)	100,000 00	100,000 00	147 03
C Breen's Pond—Breakwater replacement (Revote \$32,000) ...	118,500 00	118,500 00	101 17
D Bridgewater—Repairs to railway wharf (Revote)	15,600 00	15,600 00	12,270 00
E Brooklyn—Repairs to wharf and breakwater	25,000 00	25,000 00	12,696 91
F Canso—Wharf reconstruction (Revote)	22,000 00	22,000 00	8,069 13
G Cape John—Breakwater	77,000 00	77,000 00	331 13
H Cheticamp Beach and Cheticamp Point—Dredging	130,000 00	130,000 00	122,014 97
I Clarkes Harbour—Wharf reconstruction and extension (Revote)	27,000 00	27,000 00	18,852 10
J Cow Bay (Port Morien)—Towards breakwater reconstruction and dredging (Revote)	170,000 00	170,000 00	23,041 48
K Creignish—Breakwater-wharf reconstruction (Revote \$10,000)	24,500 00	24,500 00	84 84
L Culloden—Repairs to breakwater	4,000 00	4,702 30	4,702 30
M Digby—Redredging	135,000 00	135,000 00	126,507 87
N Digby—Repairs to piers	23,000 00	33,499 67	33,499 67
O Dingwall—Dredging (Revote)	121,000 00	129,585 76	129,585 76
P Drum Head—Wharf replacement	130,000 00	130,000 00	898 36
Q Eastern Passage—Towards dredging	25,000 00	25,000 00	21,532 29
R Felton South—Breakwater—Wharf replacement	97,000 00	97,000 00	1,601 92
S Ferry Landings at Tiverton, East Ferry, Freeport and Westport (Revote)	300,000 00	300,000 00	2,133 10
T Glace Bay—Wharf reconstruction (Revote \$35,400)	85,000 00	85,000 00	29,451 49
Harbours and Rivers Generally—For maintenance of services, and for repairs and reconstruction due to extremely heavy storms during 1944 and 1945, no new works to be undertaken	755,000 00	755,000 00	645,501 45
Ingonish Ferry—Wharf repairs and improvements (Revote \$30,500)	35,500 00	35,500 00	
Inverness—Maintenance of harbour entrance	24,000 00	24,000 00	108 24
U Iona—Wharf reconstruction (Revote \$101,000)	128,000 00	128,000 00	122,454 16
V Kraut Point—Dredging	28,000 00	28,000 00	26,431 98
W L'Ardoise Beach—Breakwater extension (Revote \$14,000)	19,000 00	19,000 00	17,847 92
X Little Anse—Breakwater replacement (Revote \$52,000)	148,000 00	148,000 00	86 53
Y Liverpool—Redredging	115,000 00	115,000 00	26,543 14
Z Lockeport—Wharf reconstruction (Revote \$16,000)	22,000 00	22,000 00	14,722 69

	Estimates	Allotments	Expenditures
ZA Louisburg—Wharf	247,000 00	247,000 00	236,349 41
Mauger's Beach—Towards replacing protection of lighthouse and Halifax harbour	25,000 00	25,000 00	
McCreadyville—Towards replacing harbour facilities	25,000 00	25,000 00	
ZB McDonald's Cove—Breakwater (Revote \$20,000)	46,000 00	46,000 00	12,514 11
ZC Meteghan—Breakwater replacement (Revote \$68,000)	173,000 00	173,000 00	77,271 45
ZD Newellton—Wharf repairs	21,000 00	21,000 00	8,633 24
ZE New Glasgow—Wharf repairs	70,500 00	70,500 00	113 20
ZF New Harbour—Breakwater reconstruction (Revote \$99,700) ..	194,000 00	194,000 00	148,994 75
ZG Parker's Cove—Harbour repairs and improvements (Revote \$125,000)	130,000 00	130,000 00	78 05
ZH Petite Riviere—Breakwater repairs	22,000 00	22,031 58	22,031 58
ZI Pictou—Towards restoration of harbour facilities (Revote \$100,000)	200,000 00	200,000 00	115,648 99
ZJ Pictou—Wharf repairs	27,500 00	27,500 00	27,497 89
ZK Pictou Island—Breakwater-Wharf replacement (Revote \$75,000)	111,000 00	111,000 00	171 71
ZL Port Beckerton (West)—Wharf reconstruction (Revote)	16,000 00	16,000 00	14,574 04
ZM Port Hawkesbury—Wharf repairs	144,000 00	144,000 00	103 63
ZN Port Maitland—Breakwater reconstruction (Revote \$100,000)	112,500 00	112,500 00	12,520 09
ZO Port Mouton—Dredging	55,000 00	55,000 00	50,975 37
ZP Pugwash—Wharf repairs	139,500 00	139,500 00	5,343 59
Salmon Arm—Breakwater repairs	32,000 00	32,000 00	
ZQ Salmon River—Breakwater repairs	32,000 00	32,000 00	31,699 05
ZR Sandford—Breakwater extension (Revote \$110,000)	118,000 00	118,000 00	90 89
ZS Seal Harbour—Dredging	78,000 00	78,000 00	121 10
Ship Harbour—Wharf replacement (Revote)	15,000 00	15,000 00	
ZT Short Beach—Breakwater repairs	136,000 00	136,000 00	20,847 34
ZU Three Fathom Harbour—Causeway (Revote \$50,000)	57,000 00	58,356 97	58,356 97
ZV Trout Cove (Centreville)—Breakwater reconstruction (Revote \$72,000)	176,000 00	176,000 00	121,396 69
ZW Upper Whitehead—Wharf reconstruction (Revote)	21,000 00	21,000 00	20,357 49
ZX West Dublin—Dredging	23,000 00	23,000 00	18,017 73
ZY West Head—Wharf reconstruction (Revote \$62,000)	70,500 00	70,871 81	70,871 81
Supplement as approved by Treasury Board (transfer from Vote 346)	21,548 09		
	<u>\$5,500,148 09</u>	<u>\$5,500,148 09</u>	<u>\$2,488,883 18</u>

- A This work was carried out by day labour (labour, \$5,747.61; materials and supplies, \$7,337.77).
- B Public tenders were invited but no bids were received.
- C A contract, amounting to \$111,587, was awarded to F. W. Digdon for this project. The expenditure was for advertising.
- D This work was carried out by day labour (labour, \$3,627.26; materials and supplies, \$8,642.74).
- E This work was carried out by day labour (labour, \$5,729.77; materials and supplies, \$6,967.14).
- F A contract was awarded to Colin R. MacDonald for this project. The contract was for \$19,884.50 and payments amounted to \$7,534.10. Inspection cost \$535.03.
- G A contract, amounting to \$84,573.97, was awarded to J. A. Urquhart, Ltd., for this project. Sundry charges were \$331.13.
- H A contract was awarded to J. P. Porter Co., Ltd., for this project and payment in full in the amount of \$119,345.37 was made during the current year. Inspection cost \$2,412.65; other charges were \$256.95.
- I A contract was awarded to Barney Mosher and Merrill D. Rawding for this project. Payments in the current year, including final payment, were \$18,583.72. The total payments were \$81,279.33. Inspection cost \$268.38.
- J A contract was awarded to J. P. Porter Co., Ltd., for this project. The contract was for \$342,360 and payments amounted to \$22,050. Inspection cost \$911.52; other charges were \$79.96.
- K This work was carried out by day labour (labour, \$2,788.92; materials and supplies, \$1,913.38).
- L A contract was awarded to J. P. Porter Co., Ltd., for this project and payment in full in the amount of \$124,765.48 was made during the current year. Inspection cost \$1,207.64; other charges were \$534.75.

- M This work was carried out by day labour (labour, \$17,116.30; materials and supplies, \$16,383.37).
- N A contract was awarded to Saint John Dry Dock and Shipbuilding Co., Ltd., for this project. Payments in the current year, including final payment, were \$127,404.72. The total payments were \$215,000. Inspection cost \$2,181.04.
- O A contract, amounting to \$149,893.90, was awarded to Roland M. Myers for this project. The expenditure was for temporary repairs, etc., to the existing wharf.
- P A contract was awarded to J. P. Porter Co., Ltd., for this project. The contract was for \$82,754.25 and payments amounted to \$20,877.65. Inspection cost \$569.32; other charges were \$85.32.
- Q A contract, amounting to \$114,203.75, was awarded to Barney Mosher and Merrill D. Rawding for this project. Repairs carried out by day labour cost \$1,389.28 (labour, \$967.10; materials and supplies, \$422.18). Other charges were \$212.64.
- R No contract had been awarded at the close of the fiscal year. The expenditure represented the fee of the consulting engineer, O. J. McCulloch, Montreal, for preliminary designs.
- S A contract was awarded to Foundation (Maritime) Ltd., for this project. The amount of the contract was \$279,463.15. Payments in the current year were \$24,013.23 and payments to date, \$275,163.15. Inspection cost \$563.26. H. Hopkins received \$2,000 in full settlement of claim re damaged building. Repairs made by day labour cost \$2,875.
- T A contract was awarded to R. A. Douglas for breakwater reconstruction at Kelly's Cove. Payments in the current year, including final payment, were \$28,830. The total payments were \$131,330. Inspection cost \$724.15.
- Repairs by local tender were carried out at Sydney at a cost of \$2,746.
- Repairs and improvements at the following points were carried out by day labour: Anderson's Cove retaining wall, \$8,119.15; Bailey's Brook wharf, \$13,626.52; Barrio's Beach breakwater, \$8,371.19; Bayfield wharf, \$5014.86; Belliveau's Cove pier, \$15,503.82; Cap Rouge breakwater, \$5,880.32; Carr's Brook wharf, \$6,689.67; Charlo's Cove breakwater, \$5,299.36; Chegoggin Point breakwater, \$17,091.15; Donald's Head (South side) breakwater, \$11,628.51; East End (Cripple Creek) breakwater, \$6,383.78; East ship harbour wharf, \$9,633.65; Gabarus breakwater-wharf, \$10,624.78; Grand Etang breakwater, \$14,093.35; Larry's River breakwater, \$6,490.27; Liscomb wharf, \$9,074.07; Little River breakwater-wharf, \$6,183.90; Lower East Pubnico wharf, \$5,700.27; Lower L'Ardoise breakwater, \$6,383.73; Mabou Harbour breakwater, \$6,589.18; Mabou Harbour wharf, \$5,334.09; Margaree Harbour breakwater, \$5,822.47; Metaghan wharf, \$5,364.08; Noel wharf, \$7,388.64; Parrsboro wharf, \$6,869.37; Pembroke breakwater and cribwork, \$5,812.34; Pietou Landing wharf, \$8,360.26; Pleasant Bay (The Ponds) training wall, \$8,192.71; Port Greville wharf, \$8,636.08; Port Hood breakwater, \$6,014.26; Port Maitland breakwaters, \$8,507.83; Sandford retaining wall, \$5,012.34; Scott's Bay wharf, \$13,011.36; Skinner's Cove west pier, \$5,972.15; Stoney Island breakwater, \$8,682.21; Summerville wharf, \$5,018.29; Wallace wharf, \$7,094.32; West Baccaro breakwater, \$8,845.51; Yarmouth Bar breakwater, \$13,403.25; at 193 other points, \$291,478.21. In all, labour cost \$300,761.12 and materials and supplies, \$312,440.18.
- U A contract was awarded to Donald F. Cantley for this project and payment in full in the amount of \$121,697.30 was made during the current year. Inspection cost \$706.42; other charges were \$50.44.
- V A contract was awarded to Beacon Dredging Co., Ltd., for this project and payment in full in the amount of \$25,702.11 was made during the current year. Inspection cost \$651.79; other charges were \$78.08.
- W A contract was awarded to Alex. J. McIsaac for this project and payment in full in the amount of \$17,422.24 was made during the current year. Inspection cost \$403.93; other charges were \$21.75.
- X Public tenders were invited but no bids were received.
- Y A contract was awarded to C. S. Boone Dredging and Construction Co., Ltd., for this project. The contract was for \$84,930.33 and payments amounted to \$25,282.93. Inspection cost \$1,169.08; other charges were \$91.13.
- Z A contract was awarded to A. J. Campbell, J. A. Campbell and Alex. J. McIsaac for this project. Payments in the current year, including final payment, were \$14,320.11. The total payments were \$19,495.76. Inspection cost \$402.58.
- ZA A contract was awarded to T. C. Gorman (Nova Scotia) Ltd., for this project. Payments in the current year, including final payment, were \$230,359.47. The total payments were \$240,303.92. Inspection cost \$5,989.94.
- ZB A contract was awarded to J. A. Urquhart, Ltd., for this project. The contract was for \$38,543.01 and payments amounted to \$12,205.56. Inspection cost \$272.54; legal services, \$36.01.
- ZC A contract was awarded to Edward L. Babine and John K. Taylor for this project. The amount of the contract was \$193,696.45. Payments in the current year were \$75,793.65, and payments to date, \$132,839.80. Inspection cost \$1,477.80.

- ZD A contract was awarded to Lloyd G. Smith and Murray H. Smith for this project. The contract was for \$19,750.96 and payments amounted to \$8,269.43. Inspection cost \$279.41; other charges were \$84.40.
- ZE Plans and specifications were completed and the contract, amounting to \$62,157.75, was awarded to R. A. Douglas. The expenditure was for advertising, etc.
- ZF A contract was awarded to J. P. Porter Co., Ltd., for this project. The amount of the contract was \$178,115.75. Payments in the current year were \$146,033.91, and payments to date, \$158,649.41. Inspection cost \$2,960.84.
- ZG Plans and specifications were completed and the contract, amounting to \$116,570, was awarded to M. A. Condon and Son. The expenditure was for advertising, etc.
- ZH This work was carried out by day labour (labour, \$7,881.63; materials and supplies, \$14,149.95).
- ZI A contract was awarded to R. A. Douglas for reconstruction of Pier "E". The contract was for \$217,770 and payments amounted to \$50,585.74. Inspection cost \$721.24. The Pictou Foundry and Machine Co., Ltd., received \$5,845 for reconditioning derrick. J. P. Porter Co., Ltd., received \$57,622.56 in the current year in connection with demolition and salvage operations. The total payments were \$102,482.84. Other charges were \$874.45.
- ZJ This work was carried out by day labour (labour, \$6,147.56; materials and supplies, \$21,350.33).
- ZK A contract, amounting to \$104,901, was awarded to Donald F. Cantley for this project. The expenditure was for advertising, etc.
- ZL A contract was awarded to Lloyd G. Smith for this project and payment in full in the amount of \$13,975.84 was made during the current year. Inspection cost \$408.89; other charges were \$189.31.
- ZM A contract, amounting to \$139,665.50, was awarded to Colin R. MacDonald for this project. The expenditure was for advertising, etc.
- ZN A contract was awarded to R. A. Douglas for this project. The contract was for \$105,490.70 and payments amounted to \$12,407.41. Inspection cost \$59.52; other charges were \$53.16.
- ZO A contract was awarded to J. P. Porter Co., Ltd., for this project. Payments in the current year, including final payment, were \$49,394.69. The total payments were \$76,504.69. Inspection cost \$1,580.68.
- ZP This work was carried out by day labour (labour, \$1,991.01; materials and supplies, \$3,352.58).
- ZQ This work was carried out by day labour (labour, \$14,482.20; materials and supplies, \$17,216.85).
- ZR A contract, amounting to \$114,170.35, was awarded to M. A. Condon and Son for this project. The expenditure was for advertising, etc.
- ZS Tenders were invited for this project but no bids were received.
- ZT Plans and specifications were completed and tenders invited but the contract was not awarded at the close of the fiscal year. Repairs to the protection pier were carried out by day labour at a cost of \$20,746.55 (labour, \$9,663.33; materials and supplies, \$11,083.22). Advertising cost \$100.79.
- ZU A contract was awarded to Walker and Hall for this project and payment in full in the amount of \$52,768.37 was made during the current year. Inspection cost \$979.86. Construction of roadway was carried out by day labour at a cost of \$4,608.74 (labour, \$3,523.35; materials and supplies, \$1,085.39).
- ZV A contract was awarded to M. A. Condon and Son for this project. The contract was for \$158,406 and payments amounted to \$120,099. Inspection cost \$1,297.69.
- ZW A contract was awarded to Colin R. MacDonald for this project and payment in full in the amount of \$19,531.96 was made during the current year. Inspection cost \$825.53.
- ZX A contract was awarded to J. P. Porter Co., Ltd., for this project and payment in full in the amount of \$17,630.02 was made during the current year. Inspection cost \$370.01; other charges were \$17.70.
- ZY A contract was awarded to Barney Mosher and Merrill D. Rawding for this project and payment in full in the amount of \$69,780.41 was made during the current year. Inspection cost \$1,091.40.

**Vote 321 (and Vote 838, Further Supplementary Estimates) Construction, Repairs and Improvements
—Harbours and Rivers, Prince Edward Island**

	Estimates	Allotments	Expenditures
A Charlottetown—Wharf reconstruction and improvements (Revote \$53,000)	125,000 00	125,000 00	108,891 12
B Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	90,000 00	90,000 00	88,561 32
C Launching Pond—Boat Harbour	50,000 00	50,000 00	51 87
D Montague—Wharf reconstruction (Revote \$30,000)	40,000 00	40,000 00	5,624 02
E Naufrage Harbour—Retaining wall (Revote \$2,000)	4,000 00	4,000 00	3,906 87
F North Lake—Pier extension (Revote \$8,000)	11,000 00	11,000 00	9,401 93
G Red Head—Harbour improvements (Revote)	6,500 00	6,500 00	6,488 72
H Rocky Point—Wharf reconstruction	9,000 00	9,000 00	3,657 62
I Souris—Breakwater repairs (Revote \$45,000)	64,000 00	64,000 00	57,523 32
J Summerside—Repairs to railway wharf (Revote)	9,000 00	9,000 00	5,333 75
K Tignish—Repairs to breakwaters (Revote \$45,000)	65,000 00	65,000 00	1,788 98
L Wood Islands—Towards wharf improvements—(Revote \$30,000)	75,000 00	75,000 00	6,541 77
	<u>\$ 548,500 00</u>	<u>\$ 548,500 00</u>	<u>\$ 297,771 29</u>

A A contract was awarded to J. P. Porter Co., Ltd., for this project. Payments in the current year, including final payment, were \$95,905.84. The total payments were \$351,615.57. Inspection cost \$2,046.30. Repairs to warehouse carried out by day labour amounted to \$10,931.48 (labour, \$3,361.01; materials and supplies, \$7,570.47). Other charges were \$7.50.

B A contract was awarded to Harry E. Phillips for roof repairs to frost-proof warehouse at Souris. Payments in the current year, including final payment, were \$4,314.53. The total payments were \$6,025.29. Inspection cost \$222.53.

Repairs and improvements at the following points were carried out by day labour: Georgetown railway wharf, \$6,972.35; Graham's Pond south breakwater, \$9,020.20; Souris railway wharf, \$9,423.17; at 37 other points, \$55,628.21. In all, labour cost \$30,719.96 and materials and supplies, \$50,323.97.

Ashley Colter, Ltd., received \$1,175.33 in connection with a claim re the increased purchase price of timber bought in 1946-47. A tractor crane was purchased for Charlottetown Engineering Branch, District No. 2, at a cost of \$1,805.

C A contract, amounting to \$63,853.30, was awarded to H. J. Phillips and Son for this project. The expenditure was for advertising, etc.

D A contract was awarded to Wallace Noye, Allison Raynor, James Noye and William Baglole for this project. The contract was for \$37,410 and payments amounted to \$5,306.07. Inspection cost \$264.75; other charges were \$53.20.

E This work was carried out by day labour (labour, \$2,246.89; materials and supplies, \$1,659.98).

F A contract was awarded to Wallace Noye, Allison Raynor, James Noye and William Baglole for this project. Payments in the current year, including final payment, were \$8,880.28. The total payments were \$14,287.59. Inspection cost \$521.65.

G This work was carried out by day labour (labour, \$1,541.98; materials and supplies, \$4,946.74).

H A contract was awarded to H. J. Phillips and Son for this project. Payments in the current year, including final payment, were \$3,320.44. The total payments were \$53,270.05. Inspection cost \$199.62; other charges were \$137.56.

I A contract was awarded to H. J. Phillips and Son for this project and payment in full in the amount of \$55,521.53 was made during the current year. Inspection cost \$976.79, materials, \$1,025.

J This work was carried out by day labour (labour, \$1,756.50; materials and supplies, \$3,577.25).

K A contract, amounting to \$77,673.25, was awarded to H. J. Phillips and Son for this project. Work carried out by day labour amounted to \$1,739.24. Other charges were \$49.74.

L A contract, amounting to \$177,800.75, was awarded to J. P. Porter Co., Ltd., for this project. The expenditure was for improvements to the hoisting mechanism, etc.

**Vote 322 (and Vote 839, Further Supplementary Estimates) Construction, Repairs and Improvements
—Harbours and Rivers, New Brunswick**

	Estimates	Allotments	Expenditures
A Baie Ste. Anne—Towards construction of wharf	120,000 00	120,000 00	32,318 45
B Bay du Vin River—Wharf extension	6,000 00	6,000 00	3,977 09
C Caissie's Cape—Breakwater reconstruction and dredging (Revote \$50,000)	130,000 00	130,000 00	46,168 85
D Caraquet (Young Wharf)—Dredging (Revote \$35,000)	37,000 00	37,000 00	13,941 02
E Cocagne Cape—Wharf extension and repairs (Revote \$18,700)	25,500 00	25,500 00	23,662 63
F Cocagne Church—Wharf extension and repairs (Revote \$16,900)	22,000 00	22,000 00	18,926 81
G Dalhousie—Wharf reconstruction and dredging (Revote)	30,500 00	30,500 00	28,303 80
H Grande Aldouane—Wharf repairs and improvements (Revote \$11,000)	14,500 00	14,768 51	14,768 51
I Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	160,000 00	160,000 00	104,312 36
J Leonardville—Wharf reconstruction (Revote \$50,000)	90,000 00	90,000 00	100 85
K Little Cape—Towards breakwater replacement (Revote)	150,000 00	150,000 00	
L McEachern's Point—Wharf extension (Revote)	14,000 00	14,000 00	12,888 34
M Miscou—Wharf repairs and extension (Revote \$13,000)	23,000 00	23,000 00	20,738 88
N Point Sapin—Breakwater repairs	21,500 00	21,500 00	12,400 82
O Richibucto Cape—Repairs and improvements to Harbour works (Revote)	5,000 00	5,000 00	4,030 22
P St. Olivier—Wharf reconstruction	25,000 00	25,000 00	2,750 50
Q Seal Cove—Repairs to breakwaters	28,000 00	28,000 00	11,719 11
R Shippigan—Savoy Landing—Towards wharfage facilities, sub- ject to an agreement to be entered into with the Provincial Government as to division of costs	100,000 00	100,000 00	
S Welchpool—Towards wharf replacement (Revote)	150,000 00	150,000 00	61 62
Supplement (transfer from Vote 346)	268 51		
	<u>\$1,152,268 51</u>	<u>\$1,152,268 51</u>	<u>\$ 351,069 86</u>

A A contract was awarded to J. W. & J. Anderson, Ltd., for this project. The contract was for \$114,330.20 and payments amounted to \$31,617.41. Inspection cost \$549.40; other charges were \$151.64.

B This work was carried out by day labour (labour, \$436.60; materials and supplies, \$3,540.49).

C A contract was awarded to Diamond Construction Co., Ltd., for this project. The contract was for \$123,320.60 and payments amounted to \$44,917.55. Inspection cost \$1,251.30.

D A contract was awarded to Diamond Construction Co., Ltd., for this project. The amount of the contract was \$37,584. Payments in the current year were \$13,242.68 and payments to date, \$18,349.46. Inspection cost \$698.34.

E A contract was awarded to J. W. McMulkin & Son for this project and payment in full in the amount of \$22,935.36 was made during the current year. Inspection cost \$691.28; other charges were \$35.99.

F A contract was awarded to J. W. McMulkin & Son for this project and payment in full in the amount of \$18,458.75 was made during the current year. Inspection cost \$460.36; other charges were \$7.70.

G A contract was awarded to Diamond Construction Co., Ltd., for wharf reconstruction and payment in full in the amount of \$19,582.72 was made during the current year. Inspection cost \$344.45. A contract was awarded to Felix Michaud for dredging. Payments in the current year, including final payment, were \$7,915.17. The total payments were \$10,781.17. Inspection cost \$461.46.

H A contract was awarded to Diamond Construction Co., Ltd., for this project and payment in full in the amount of \$14,379.88 was made during the current year. Inspection cost \$314.41; other charges were \$74.22.

I Repairs and improvements at the following points were carried out by day labour: Burnt Church wharf, \$5,815.06; Fort Dufferin breastwork, \$7,021.90; Grande Anse breakwater, \$10,602.13; Stonehaven breakwater, \$6,992.89; at 70 other points, \$73,950.38. In all, labour cost \$44,999.38 and materials and supplies, \$59,312.98.

J A contract, amounting to \$82,787.95, was awarded to Diamond Construction Co., Ltd., for this project. The expenditure was for advertising, etc.

K A contract, amounting to \$142,836.05, was awarded to Diamond Construction Co., Ltd., for this project, but owing to difficulty in obtaining materials, work was not started by the close of the fiscal year.

L A contract was awarded to Diamond Construction Co., Ltd., for this project and payment in full in the amount of \$12,682.97 was made during the current year. Inspection cost \$205.37.

- M A contract was awarded to North Shore Construction Co., Ltd., for this project and payment in full in the amount of \$20,039.12 was made during the current year. Inspection cost \$699.76.
- N This work was carried out by day labour (labour, \$841.31; materials and supplies, \$11,559.51).
- O This work was carried out by day labour (labour, \$2,787.13; materials and supplies, \$1,243.09).
- P A contract was awarded to J. W. McMulkin & Son for this project. The contract was for \$18,073 and payments amounted to \$2,528.50. Inspection cost \$143.19; other charges were \$78.81.
- Q This work was carried out by day labour (labour, \$2,526.12; materials and supplies, \$9,192.99).
- R No definite agreement had been reached as to the division of costs between the Department and the Provincial Government.
- S A contract, amounting to \$189,988, was awarded to Diamond Construction Co., Ltd., for this project. The expenditure was for advertising, etc.

Vote 323 (and (a) Vote 840, Further Supplementary Estimates; (b) Vote 623, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Quebec

	Estimates	Allotments	Expenditures
A Bagotville—Wharf reconstruction (Revote \$153,000)	158,000 00	158,000 00	97,107 28
B Baie Comeau—Towards wharf improvements	150,000 00	150,000 00	
C Barachois de Malbaie (Bridgeville)—Jetty reconstruction ...	130,000 00	130,000 00	161 25
D Beauharnois—Wharf reconstruction (Revote)	11,000 00	11,000 00	
E Berthier Islands—Repairs to bridges	16,000 00	16,000 00	14,936 30
F Bonaventure—Wharf extension (Revote)	10,000 00	10,451 95	10,451 95
G Cap Chat—Towards wharf extension	100,000 00	100,000 00	132 72
H Chandler—Towards wharf extension, subject to contribution by The Gaspesia Sulphite Co.	100,000 00	100,000 00	72 55
I Entry Island, M.I.—Wharf	22,500 00	22,500 00	140 81
J Fame Point (Pointe à la Renommée)—Slipway	5,500 00	5,500 00	2,382 59
K Forestville—To acquire harbour facilities	385,000 00	385,000 00	385,000 00
L Gascons Ouest (L'Anse à la Barbe)—Reconstruction of jetties	55,000 00	55,000 00	168 43
M Grande Rivière—Wharf reconstruction (Revote)	150,000 00	150,000 00	15,843 64
N Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	425,000 00	425,000 00	364,121 27
O Isle aux Coudres—Improvements to wharves (Revote \$137,000)	205,000 00	205,000 00	39,730 67
N Isle aux Grues—Wharf reconstruction	49,000 00	49,000 00	
P Isle aux Grues—Wharf replacement	80,000 00	80,000 00	336 74
Q Isle Verte—Wharf repairs (Revote)	15,100 00	15,539 54	15,539 54
R Kamouraska—Wharf reconstruction (Revote \$40,400)	42,000 00	42,000 00	27,145 25
S L'Anse St. Jean—Wharf repairs (Revote \$25,000)	138,000 00	138,000 00	143 73
T Marsouins—Wharf extension	60,000 00	60,000 00	121 88
U Matane—Reconstruction of West Breakwater (Revote \$160,000)	315,000 00	315,000 00	309,124 37
V Mechins—Wharf repairs and reconstruction (Revote)	57,000 00	57,000 00	53,819 00
W Miguasha—Wharf improvements and breakwater (Revote \$52,000)	95,000 00	95,438 44	95,438 44
X Paspébiac—Wharf extension	130,000 00	130,000 00	145 12
Y Petite Rivière Est—Harbour improvements	38,000 00	38,000 00	
Z Pointe Basse, M. I.—Breakwater—wharf replacement	68,000 00	68,000 00	
Z Quebec—Completion of the reconstruction of the intercepting sewer—To implement the agreement entered into in 1939— (Revote \$20,000)	827,544 00	827,544 00	615,089 24
ZA Rimouski—Towards reconstruction of old wharf (Revote) ...	200,000 00	200,000 00	4,228 12
ZB Rivière du Loup—Towards wharf reconstruction (Revote) ...	125,000 00	125,000 00	792 37
ZC Rivière St. Paul—Wharf	79,300 00	79,300 00	908 83
ZD Rivière Whalen (Cap des Rosiers)—Towards Fishing Harbour	100,000 00	100,000 00	8,977 52
ZE Ruisseau LeBlanc—Breakwater reconstruction (Revote \$30,000)	147,000 00	147,000 00	10 56
ZF Ste. Anne des Monts—Towards wharf extension	25,000 00	25,000 00	245 31
ZG Ste. Anne des Monts—Towards Wharf reconstruction	300,000 00	300,000 00	27,821 43
ZH St. Charles—Wharf reconstruction	24,800 00	24,800 00	7,578 29
St. Ignace de Loyola—Reconstruction of pier	20,000 00	20,000 00	154 43
ZI St. Ignace de Loyola—Wharf repairs and improvements	43,000 00	50,756 17	50,756 17
ZJ St. Juste du Lac—Wharf improvements	15,500 00	15,500 00	8,959 08

	Estimates	Allotments	Expenditures
ZK St. Maurice de l'Echourie—Wharf extension	25,000 00	27,809 65	27,809 65
St. Omer—Wharf repairs	45,000 00	45,000 00	136 96
ZL St. Siméon—Wharf reconstruction (Revote)	171,000 00	171,000 00	74,892 20
ZM Sept Iles—Rectification work (Revote \$15,000)	20,000 00	28,009 71	28,009 71
ZN Sorel—Harbour repairs and improvements (Revote)	15,000 00	15,000 00	14,225 18
ZO Trois Pistoles—Wharf extension and dredging	76,000 00	76,000 00	141 46
Supplement as approved by Treasury Board (transfer from Vote 346)	19,905 46		
	<u>\$5,289,149 46</u>	<u>\$5,289,149 46</u>	<u>\$2,302,800 04</u>

- A A contract was awarded to Emile Gagnon for this project. Payments in the current year, including final payment, were \$95,046.86. The total payments were \$238,914.43. Inspection cost \$1,987.73; minor repairs, \$72.69.
- B C Plans and specifications were not completed before the close of the fiscal year.
- D A contract was awarded to Alphonse Faubert for this project. The contract was for \$20,860.60. Due to very high water in Lake St. Louis, no work was done during the current year. The payments to date are \$11,344.48.
- E A contract was awarded to Royalmount Construction Limited for this project and payment in full in the amount of \$14,900 was made during the current year. Inspection cost \$36.30.
- F A contract was awarded to Fortunat Bernard for this project and payment in full in the amount of \$10,250.80 was made during the current year. Inspection cost \$201.15.
- G A contract, amounting to \$603,079, was awarded to J. G. Russell, Louis Landry, Edgar Jourdain and Emile P. Pelletier for this project. The expenditure was for advertising, etc.
- H Plans and specifications were not completed before the close of the fiscal year.
- I The expenditure was for materials.
- J The harbour facilities were acquired from the Anglo-Canadian Pulp and Paper Mills, Limited, at a cost of \$385,000.
- K A contract, amounting to \$58,164, was awarded to Bert Dimock for this project. The expenditure was for advertising, etc.
- L A contract was awarded to James S. Watt for this project. The amount of the contract was \$188,132.10. Payments in the current year were \$4,759.61 and payments to date, \$54,659.15. The Department purchased timber from various suppliers at a cost of \$6,693.97. Work carried out by day labour cost \$4,390.06 (labour, \$1,118; materials and supplies, \$3,272.06).
- M A contract was awarded to Davie Shipbuilding and Repairing Co., Ltd., for wharf repairs at Pointe au Pic and payment in full in the amount of \$24,930 as made during the current year. Inspection cost \$127.24.
- Repairs and improvements by local tender at 2 points cost \$2,910.
- Repairs and improvements at the following points were carried out by day labour: Anse à Valteau wharf, \$5,202.96; Bic wharf, \$14,481.86; Bonaventure (Route Henry) cribwork, \$5,877.89; Cap aux Meules shed and wharf, \$11,541.70; Etang des Caps jetty, \$6,070.91; Grande Rivière jetty, \$10,142.47; Havre Aubert wharf, \$8,275.12; Matane east breakwater, \$10,872.24; Matane wharves, \$16,084.07; Mont Louis wharf, \$7,169.32; Notre Dame du Lac wharf, \$5,994.24; Paspebiac wharf, \$5,496.23; Petite Vallée wharf, \$5,186.01; Port St. Francois wharf and roadway, \$5,220.48; Rimouski wharves, \$13,338.97; Rivière des Ilots (Newport) jetty, \$6,650.53; Ruissseau LeBlanc wharf, \$6,143.48; Ste. Anne de Beaupré wharf, \$5,954.77; St. Charles de Caplan wharf, \$11,901.85; St. Maurice de l'Echourie (Grande Anse) haulout slip, \$5,513.97; St. Maurice de l'Echourie wharf, \$5,291.71; St. Zotique wharf, \$6,468.81; at 144 other points, \$157,274.44. In all, labour cost \$137,897.94, materials and supplies, \$198,256.09.
- N A contract was awarded to Aristide Maltais for improvements to South Wharf. The contract was for \$48,711.50 and payments amounted to \$35,396.64. Inspection cost \$898.73. Improvements to North Wharf cost \$3,293.20. Other charges were \$142.10.
- A contract, amounting to \$183,285, was awarded to Construction Probec, Incorporated, for improvements to North Wharf but owing to the difficulty of obtaining materials, work was not started before the close of the fiscal year.
- O It was decided after this amount had been appropriated that the wharf would have to be replaced and the amount allotted under P was therefore provided in the Supplementary Estimates for this purpose.
- P A contract, amounting to \$95,870.40, was awarded to Quemont Construction, Inc., for this project. Sundry items cost \$336.74.
- Q This work was carried out by day labour (labour, \$8,978.41; materials and supplies, \$6,561.13).

- R A contract was awarded to Alphonse Montminy for this project. The contract was for \$39,930 and payments amounted to \$26,181.25. Inspection cost \$867.75; other charges were \$96.25.
- S A contract, amounting to \$151,557, was awarded to Royalmount Construction Limited for this project. The expenditure was for advertising, etc.
- T A contract, amounting to \$57,689, was awarded to Léandre Thibault, Engr., for this project. The expenditure was for advertising, etc.
- U A contract was awarded to Royalmount Construction Limited for this project. Payments in the current year, including final payment, were \$305,176.17. The total payments were \$360,808.27. Inspection cost \$3,948.20.
- V A contract was awarded to Léandre Thibault, Engr., for this project. Payments in the current year, including final payment, were \$46,715.47. The total payments were \$59,274.80. Inspection cost \$603.53. The contractor was also paid \$6,500 for construction of a temporary trestle.
- W A contract was awarded to J. Roméo Allard for this project. Payments in the current year, including final payment, were \$94,336.28. The total payments were \$96,136.28. Inspection cost \$1,102.16.
- X A contract, amounting to \$164,072.50, was awarded to Bert Dimock for this project. The expenditure was for advertising, etc.
- Y Plans and specifications were not completed before the close of the fiscal year.
- Z A contract was awarded to Angus Robertson, Ltd., for this project. The amount of the contract was \$1,901,759. Payments in the current year were \$592,616.25 and payments to date, \$1,802,400.26. Supervision of the work by Surveyer, Nenniger & Chenevert cost \$22,472.99.
- ZA Plans and specifications were completed at a cost of \$4,157.35; survey work cost \$70.77.
- ZB A contract, amounting to \$377,879.50, was awarded to Royalmount Construction Limited for this project. Minor repairs, etc., cost \$792.37.
- ZC A contract, amounting to \$131,270, was awarded to North Shore Construction Co., Ltd., for this project. Survey work cost \$771.24, other charges were \$137.59.
- ZD A contract, amounting to \$464,075, was awarded to Royalmount Construction Limited for this project. Preparation of plans, etc., cost \$8,795, survey work, etc., \$182.52.
- ZE A contract, amounting to \$142,777, was awarded to T. E. Rousseau for this project. The expenditure was for advertising.
- ZF A contract, amounting to \$1,198,260, was awarded to J. P. Porter Co., Ltd., for reconstruction of outer approach and headblock, etc. The expenditure was for advertising.
- ZG A contract, amounting to \$114,135, was awarded to Léandre Thibault, Engr., for reconstruction of inner approach. O. J. McCulloch, consulting engineer, received \$25,500 for plans and specifications. Work done by day labour cost \$1,908.16. Other charges were \$413.27.
- ZH A contract was awarded to Lucien Lachapelle for this project. The contract was for \$37,572.50 and payments amounted to \$7,424.06. Inspection cost \$25.99; other charges were \$128.24.
- ZI A contract was awarded to Lucien Lachapelle for this project and payment in full in the amount of \$50,109.39 was made during the current year. Inspection cost \$503.60; other charges were \$143.18.
- ZJ This work was carried out by day labour (labour, \$3,709.24; materials and supplies, \$5,249.84).
- ZK A contract was awarded to Léandre Thibault, Engr., for this project and payment in full in the amount of \$27,513.75 was made during the current year. Inspection cost \$176.08; other charges were \$119.82.
- ZL A contract was awarded to Hector Bouchard for this project. The amount of the contract was \$182,368. Payments in the current year were \$67,891.08 and payments to date, \$79,484.45. Inspection cost \$1,523.78. Timber was purchased from various suppliers at a cost of \$5,477.34.
- ZM A contract was awarded to North Shore Construction Co., Ltd., for this project and payment in full in the amount of \$27,070.50 was made during the current year. Inspection cost \$939.21.
- ZN Contracts awarded to Lucien Lachapelle were for: (a) system of catch basins at High Level wharf No. 1 (payments in the current year, including final payment, were \$11,288.70. The total payments were \$48,296.75); (b) steel fenders and extension to walkway, etc. (payments in the current year, including final payment, were \$2,716.38. The total payments were \$9,490). Inspection cost \$204.30; other charges were \$15.80.
- ZO A contract, amounting to \$95,848.90, was awarded to Jean-Baptiste Rioux for this project. The expenditure was for advertising.

Vote 324 (and (a) Vote 841, Further Supplementary Estimates; (b) Vote 624, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Ontario

	Estimates	Allotments	Expenditures
A Belleville—Harbour Improvements (Revote)	56,000 00	56,000 00	44,840 54
B Bracebridge—Redredging, the Provincial Government to bear a like amount	42,000 00	42,000 00	15,878 44
C Brighton Bay—Redredging Channel	250,000 00	250,000 00	
Britt—Wharf	9,500 00	9,500 00	232 09
D Bronte—Reconstruction of pier (Revote)	127,000 00	127,000 00	90,814 30
Byng Inlet—Wharf	9,600 00	9,600 00	254 46
Cockburn Island—Reconstruction of harbour works	22,500 00	22,500 00	
E Collingwood—Harbour reconstruction and improvements (Revote)	247,000 00	247,000 00	155,116 42
F Fort William—Dredging	295,000 00	295,000 00	255,563 22
G Goderich—Repairs to harbour works	25,000 00	25,000 00	17,165 64
H Grand Bend—Repairs to North Pier (Revote \$56,000)	58,000 00	58,000 00	31,197 25
I Grand River Conservation Scheme—Contribution towards the cost of preliminary plans, test drilling, etc. in connection with proposed dam on the Conestoga River	15,000 00	15,000 00	4,659 05
J Gros Cap—Breakwater-Wharf (Revote \$14,300)	16,500 00	16,500 00	13,786 14
K Gull Bay—Wharf (Revote)	8,800 00	8,800 00	6,839 58
L Hamilton—Towards harbour improvements	300,000 00	300,000 00	113,058 34
M Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	275,000 00	275,000 00	135,698 20
N Horse Shoe Lake—Wharf	2,200 00	2,200 00	772 09
O Hudson—Wavebreak boom (Revote)	21,500 00	21,500 00	15,543 38
P Kenora—Repairs to wharves (Revote \$30,000)	92,000 00	92,000 00	34,455 13
Q Kingsville—Harbour repairs and improvements	140,000 00	140,000 00	24,654 10
Little Current—Site for wharf	25,000 00	25,000 00	
R Meaford—Dredging (Revote \$25,000)	27,000 00	29,192 07	29,192 07
S Meaford—Revetment wall (Revote \$29,000)	60,500 00	60,500 00	46,253 89
T Midland to Parry Sound—Towards dredging inside channel ..	200,000 00	200,000 00	117 91
Morson—Wharf replacement	7,500 00	7,500 00	205 58
U North Bay—Wharf extension (Revote)	17,000 00	17,000 00	12,593 31
V Oakville—Reconstruction of east pier (Revote \$123,000)	157,000 00	157,000 00	134,461 76
W Ottawa—(Rideau River)—Repairs to walls and tailrace (Revote \$18,500)	51,000 00	51,000 00	9,980 00
X Parry Sound—Wharf—(Revote \$8,500)	9,000 00	9,000 00	8,425 87
Y Pelee Island—Wharf improvements (Revote)	28,000 00	28,000 00	1,237 03
Z Penetanguishene—Harbour improvements	50,000 00	50,000 00	8,922 16
ZA Picton—To take over and reconstruct wharf	10,000 00	10,028 59	10,028 59
ZB Port Arthur—Breakwater (Revote \$172,000)	400,000 00	400,000 00	190,429 32
ZC Port Arthur—Dredging	290,000 00	290,000 00	59,312 35
ZD Port Arthur—Repairs to breakwater (Revote \$200,000)	283,000 00	283,000 00	273,498 08
ZE Port Bruce—Reconstruction of pier (Revote \$25,000)	31,000 00	31,000 00	3,092 22
Port Colborne—Breakwater repairs	25,000 00	25,000 00	84 19
ZF Port Elgin—Breakwater repairs	71,200 00	71,200 00	12,192 14
ZG Port Hope—Harbour repairs (Revote \$140,000)	187,000 00	187,000 00	70,845 36
ZH Port Loring—Wharf	5,000 00	5,000 00	2,664 23
Port Rowan—Harbour repairs and improvements	29,000 00	29,000 00	275 77
ZI Rainy River—Wharf reconstruction	25,000 00	25,000 00	23,003 31
Redwood Road—Wharf	4,500 00	4,500 00	
Salmon Point—Breakwater extension	13,000 00	13,000 00	89 79
ZJ Sault Ste. Marie—Wharf reconstruction (Revote \$25,000)	36,000 00	36,000 00	26,146 70
ZK Sheshaingah—Dredging	85,000 00	85,000 00	72,801 81
South Baymouth—Dredging	45,000 00	45,000 00	71 53
ZL South Baymouth—Wharf reconstruction and extension (Revote \$34,200)	43,000 00	43,283 52	43,283 52
Sturgeon Falls—Wharf extension	8,400 00	8,400 00	72 55
ZM Thames River—Redredging (Revote \$31,000)	60,200 00	60,200 00	60,110 50
ZN Tobermory—Wharf and dredging (Revote \$91,000)	104,000 00	104,000 00	41,930 87
ZO Toronto—Towards harbour improvements	500,000 00	500,000 00	376 38
ZP Whitby—Towards repairs to harbour works	150,000 00	150,000 00	121,500 48
ZQ Wolfe Island (Marysville)—To take over and rebuild wharf (Revote)	25,000 00	26,861 53	26,861 53
Supplement as approved by Treasury Board (transfer from Vote 346)	4,365 71		

\$5,079,265 71\$5,079,265 71\$2,250,591 17

- A A contract was awarded to Lloyd Engineering, Ltd., for this project and payment in full in the amount of \$43,669.83 was made during the current year. Inspection cost \$1,148.71; other charges were \$22.
- B A contract was awarded to McNamara Construction Co., Ltd., for this project. The contract was for \$76,916.25 and payments amounted to \$15,480. Inspection cost \$227.32; other charges were \$171.12.
- C This project has been abandoned.
- D A contract was awarded to C. S. Boone Dredging & Construction Co., Ltd., for this project and was assigned to McNamara Construction Co., Ltd., on January 26, 1948. The amount of the contract was \$124,023.50. Payments made in the current year to the C. S. Boone Dredging & Construction Co., Ltd., were \$62,185.16 and to McNamara Construction Co., Ltd., \$27,273.94. Payments to date on the contract are \$97,012.40. Inspection cost \$1,355.20.
- E Contracts were awarded to Birmingham Construction for the following: coal storage and small boat wharf—the contract was for \$121,988 and payments amounted to \$84,604.45, inspection cost \$924.69; reconstruction of portion of east breakwater—the contract was for \$93,631.75 and payments amounted to \$38,171.11, inspection cost \$441.39; other charges were \$182.91.
A contract was awarded to Consolidated Dredging, Limited, for redredging. Payments in the current year, including final payment, were \$29,749.26. The total payments were \$32,726.01. Inspection cost \$592.25.
Work carried out by day labour cost \$447.36.
- F A contract was awarded to Canadian Dredge & Dock Co., Ltd., for redredging in front of Abitibi Pulp & Paper Co., etc.—payment in full in the amount of \$46,809.27 was made during the current year; inspection cost \$862.54. A contract amounting to \$722,950 was also awarded to this firm for dredging at Fort William (\$224,900) and breakwater construction at Port Arthur (\$498,050). Payment on the portion pertaining to dredging amounting to \$202,275 was made from this allotment; inspection cost \$5,529.12 and sundry charges were \$87.29. Other payments on the contract were made from allotment ZB.
- G This work was carried out by day labour (labour, \$10,082.25; materials and supplies, \$7,083.39).
- H A contract was awarded to Detroit River Construction, Ltd., for this project. Payments in the current year including final payment, were \$30,416.07. The total payments were \$54,774.42. Inspection cost \$781.18.
- I Contributions to the Grand River Conservation Commission represent $37\frac{1}{2}$ per cent of the cost of conservation work. Contributions in the current year were \$4,659.05 and contributions to date, \$776,790.23.
- J A contract was awarded to L. R. Brown & Co., Ltd., for this project and payment in full in the amount of \$13,380.83 was made during the current year. Inspection cost \$405.31.
- K A contract was awarded to Haquiquil's for this project. The contract was for \$7,544.50 and payments amounted to \$6,393.67. Inspection cost \$365.80; other charges were \$80.11.
- L A contract was awarded to J. P. Porter Co., Ltd., for dredging and payment in full in the amount of \$109,088.72 was made during the current year. Inspection cost \$882; other charges were \$142.39.
Contracts were awarded to Russell Construction Co., Ltd., for the following: (a) extension of Catherine St. wharf—the contract was for \$123,742.67 and payments amounted to \$1,395.82; inspection cost \$189.90; other charges were \$167.72; (b) construction of a service wharf—the amount of the contract was \$32,835.90 but it was awarded too late in the season for work to be started before the close of the fiscal year. Sundry repairs, etc., cost \$1,191.79.
- M A contract was awarded to Reginald A. Blyth for wharf at Belle Ewart. The contract was for \$15,809.50 and payments amounted to \$3,037.50.
A contract was awarded to Wellington Smith, Ltd., for replacing boathouse at Fort Frances. The contract was for \$14,426 and payments amounted to \$3,323.34.
Repairs and improvements by local tender at 8 other points amounted to \$13,573.54. Inspection cost \$264.12; other charges were \$745.09.
Repairs and improvements at the following points were carried out by day labour: Haileybury breakwater-wharf, \$16,798.06; North Bay wharf, \$9,075.38; at 97 other points, \$88,881.17. In all, labour cost \$32,896.99 and materials and supplies, \$81,857.62.
- N This work was carried out by day labour (labour, \$345.70; materials and supplies, \$426.39).
- O A contract was awarded to Patricia Transportation Co., Ltd., for this project and payment in full in the amount of \$11,917.69 was made during the current year. Inspection cost \$667.79. Work carried out by day labour amounted to \$2,848.86; other charges were \$109.04.
- P Contracts were awarded to Macaw & Macdonald for the following: (a) repairs to Matheson St. wharf—the contract was for \$34,331.44 and payments amounted to \$7,920.38; inspection cost \$526.68; other charges were \$103.68; (b) repairs to Main St. wharf—payment in full in the amount of \$24,215.95 was made during the current year; inspection cost \$886.42; other charges were \$714.32; (c) repairs to subway wharf—a contract amounting to \$32,039.84 was awarded too late in the season for work to be started by the close of the fiscal year; advertising cost \$87.70.

Q Contracts were awarded to Canadian Dredge & Dock Co., Ltd., for the following: west pier extension and dredging—the contract was for \$139,647.80 and payments amounted to \$20,393; inspection cost \$96.86; other charges were \$156.97; west pier reconstruction—the contract was for \$12,354.60 and payments amounted to \$1,835.50; other charges were \$153.

A contract was awarded to Sterling Construction Co., Ltd., for repairing warehouse. Payments in the current year, including final payment, were \$1,924.37. The total payments were \$8,276.25. Inspection cost \$64.32; other charges were \$30.08.

R A contract was awarded to Canadian Dredge & Dock Co., Ltd., for this project. Payments in the current year, including final payment, were \$28,709.03. The total payments were \$52,007.06. Inspection cost \$483.04.

S A contract was awarded to Reginald A. Blyth for this project. The contract was for \$10,628.50 and payments amounted to \$2,834.67; inspection cost \$21.49; other charges were \$110.13.

A contract was awarded to Canadian Dredge & Dock Co., Ltd., for this project. Payments in the current year, including final payment, were \$42,602.64. The total payments were \$45,057.64. Inspection cost \$684.96.

T A contract, amounting to \$77,449, was awarded to Russell Construction Co., Ltd., for this project. The expenditure was for advertising.

U A contract was awarded to Richardson Construction Co., Ltd., for this project. Payments in the current year including final payment were \$12,685.78 of which Ontario Northland Railway contributed \$5,000 as its share of the cost. The total payments were \$45,515.46. Inspection cost \$649.44. Repairs to warehouse carried out by day labour amounted to \$3,881.60; other charges were \$378.49.

V A contract was awarded to McNamara Construction Co., Ltd., for this project. Payments in the current year including final payment were \$132,612.11. The total payments were \$156,323.24. Inspection cost \$1,249.65, minor repairs \$600.

W The expenditure was made to Intrusion-Prepakt, Ltd., for repairs to tailrace outlet tubes of power house of National Research Council.

X A contract was awarded to Reginald A. Blyth for this project and payment in full in the amount of \$8,247.87 was made during the current year. Inspection cost \$178.

Y The expenditure was for minor repairs, etc.

Z A contract was awarded to Reginald A. Blyth for this project. The contract was for \$40,650.50 and payments amounted to \$8,754. Inspection cost \$44.53; other charges were \$123.63.

ZA This work was carried out by day labour (labour, \$2,146.79; materials and supplies, \$7,881.80).

ZB In connection with the contract of Canadian Dredge & Dock Co., Ltd., as described in F above, for dredging at Fort William and breakwater construction at Port Arthur, payments in respect of the latter amounting to \$185,952.60 were made from this allotment (payments to date, \$213,864.12). Inspection cost \$4,476.72.

ZC A contract was awarded to Consolidated Dredging, Limited, for this project. The contract was for \$388,902.50 and payments amounted to \$57,119.25. Inspection cost \$2,091.12; other charges were \$101.98.

ZD A contract was awarded to Canadian Dredge & Dock Co., Ltd., for this project and payment in full in the amount of \$275,945.19 was made during the current year. Colonial Steamships Limited contributed \$4,961.15 as its share of the cost. Inspection cost \$2,514.04.

ZE A contract was awarded to Reginald A. Blyth for this project. The amount of the contract was \$36,232.80. Payments in the current year were \$2,562.39 and payments to date, \$5,177.31. Inspection cost \$529.83.

ZF A contract was awarded to Birmingham Construction for this project. The contract was for \$74,342 and payments amounted to \$11,862.15. Inspection cost \$191.23; other charges were \$138.76.

ZG A contract was awarded to Brennan Paving Co., Ltd., for repairs to east breakwater. Payments in the current year including final payment were \$18,430.97. The total payments were \$107,737.39.

A contract was awarded to Russell Construction Co., Ltd., for reconstruction of west pier. The contract was for \$149,228 and payments amounted to \$50,518.70. Inspection cost \$1,280.72; other charges were \$614.97.

Contracts were awarded to Ontario Construction Co., Ltd., for the following: harbour repairs (centre pier), \$82,900; harbour repairs (east breakwater), \$8,125. Work was not started on these contracts by the close of the fiscal year.

ZH This work was carried out by day labour.

ZI A contract was awarded to Macaw & Macdonald for this project. Payments in the current year, including final payment, were \$22,545.33. The total payments were \$27,711.54. Inspection cost \$457.98.

ZJ A contract was awarded to L. R. Brown & Co., Ltd., for this project. Payments in the current year, including final payment, were \$25,047.41. The total payments were \$40,477.32. Inspection cost \$594.86; other charges were \$504.43.

- ZK A contract was awarded to Canadian Dredge & Dock Co., Ltd., for this project. The contract was for \$87,675 and payments amounted to \$71,392.50. Inspection cost \$1,332.61; other charges were \$76.70.
- ZL A contract was awarded to L. R. Brown & Co., Ltd., for this project and payment in full in the amount of \$43,093 was made during the current year. Inspection cost \$190.52.
- ZM A contract was awarded to Chatham Dredging & General Contracting Co., Ltd., for this project. Payments in the current year, including final payment, were \$57,981.65. The total payments were \$89,781.65. Inspection cost \$2,128.85.
- ZN A contract was awarded to Detroit River Construction, Ltd., for this project. Payments in the current year, including final payment, were \$39,622.13. The total payments were \$55,642.13. Inspection cost \$2,241.84, minor repairs, \$66.90.
- ZO Construction of harbour headwall between Yonge and Jarvis Streets was postponed indefinitely due to shortage of steel. A contract, amounting to \$15,884, was awarded to Russell Construction Co., Ltd., for improvements to west breakwater. The expenditure was for minor repairs, etc.
- ZP A contract was awarded to Canadian Dredge & Dock Co., Ltd., for repairs to east wall. The contract was for \$124,632.15 and payments amounted to \$85,665.46. Inspection cost \$936.21; other charges were \$135.60.
- A contract was awarded to McNamara Construction Co., Ltd., for breakwater reconstruction. The contract was for \$121,953 and payments amounted to \$34,398. Inspection cost \$205.04; other charges were \$160.17.
- ZQ A contract was awarded to Edward P. Walsh for this project, and payment in full in the amount of \$26,118.65 was made during the current year. Inspection cost \$579.49; other charges were \$163.39.

Vote 325 (and Vote 842, Further Supplementary Estimates) Construction, Repairs and Improvements
—Harbours and Rivers, Manitoba

	Estimates	Allotments	Expenditures
A Assiniboine River—Dyking and cut off	57,000 00	57,000 00	16,478 06
B Gimli—Wharf reconstruction (Revote \$83,500)	92,000 00	92,000 00	55,877 47
C Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	50,000 00	50,000 00	8,551 10
D Hecla—Wharf reconstruction (Revote)	69,000 00	69,000 00	37,275 03
E Hnausa—Wharf reconstruction (Revote \$98,700)	100,000 00	100,000 00	1,433 40
F Matlock—Breakwater reconstruction	57,000 00	57,000 00	56,588 31
G Mill Creek—Reconstruction of dam	11,000 00	11,000 00	9,616 27
H Selkirk—Wharf reconstruction	48,000 00	48,000 00	41,112 76
I St. Andrews—River breakwater (Revote \$7,500)	9,000 00	9,000 00	5,494 30
St. Andrews Lock and Dam—Improvements to bridge	35,000 00	35,000 00	
J St. Andrews Lock and Dam—Straightening West Approach (Revote \$18,000)	34,000 00	34,000 00	32,832 83
K The Pas—Towards replacing harbour facilities	10,000 00	10,000 00	3,649 04
L Victoria Beach—Wharf repairs	63,500 00	63,500 00	2,748 00
M Winnipegosis—Wharf reconstruction	22,000 00	22,000 00	18,426 40
	<u>\$ 657,500 00</u>	<u>\$ 657,500 00</u>	<u>\$ 290,082 97</u>

- A This work was carried out by day labour (labour, \$9,103.20; materials and supplies, \$7,374.86).
- B A contract was awarded to Wm. Newman Co., Ltd., for this project. The contract was for \$74,987.75 and payments amounted to \$54,736.06. Inspection cost \$1,018.45; other charges were \$122.96.
- C Repairs and improvements were carried out by tender at St. George at a cost of \$1,826.25.
Repairs and improvements were carried out by day labour at 7 other points at a cost of \$6,633.19 (labour, \$2,042.92; materials and supplies, \$4,590.27).
Other charges were \$91.66.
- D A contract was awarded to Wm. Newman Co., Ltd., for this project. Payments in the current year, including final payment, were \$34,254.02. The total payments were \$68,548.92. Inspection cost \$1,574.85. Repairs to inner section of the wharf cost \$1,446.16.
- E Plans and specifications were not completed by the close of the fiscal year. Repairs were carried out by day labour (labour, \$383.60; materials and supplies, \$1,049.80).
- F A contract was awarded to Nelson River Construction, Ltd., for this project. The contract was for \$85,140 and payments amounted to \$55,638.80. Inspection cost \$780.21; other charges were \$169.30.

G A contract was awarded to Richard Desilets for this project and payment in full in the amount of \$7,473.50 was made during the current year. Inspection cost \$199. Two automatic sluice gates were purchased for \$1,610; other charges were \$333.77.

H A contract was awarded to Nelson River Construction, Ltd., for this project. Payments in the current year, including final payment, were \$40,268.74. The total payments were \$185,291.13. Inspection cost \$551.42; other charges were \$292.60.

I Steel sheet piling was installed at a cost of \$4,855.50; other charges were \$638.80.

J A contract was awarded to Dominion Bridge Co., Ltd., for this project. Payments in the current year, including final payment, were \$32,037.84. The total payments were \$69,931.75. Inspection cost \$35.99 and re-alignment of power line, \$759.

K Removal of existing wharf was done by local tender at a cost of \$3,300. Inspection cost \$267.74; other charges were \$81.30.

Plans and specifications were completed and tenders called but the contract for wharf construction was not let by the close of the fiscal year.

L A contract, amounting to \$48,765, was awarded to Wm. Newman Co., Ltd., for this project. Inspection cost \$220.83. Repairs were carried out by day labour at a cost of \$2,415.73 (labour, \$805.40; materials and supplies, \$1,610.33). Other charges were \$111.44.

M A contract was awarded to Macaw & MacDonald for this project. The contract was for \$21,399.20 and payments amounted to \$18,061.65. Inspection cost \$197.81; other charges were \$166.94.

Vote 326 (and (a) Vote 843, Further Supplementary Estimates; (b) Vote 625, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, Saskatchewan, Alberta and Northwest Territories

	Estimates	Allotments	Expenditures
A Bell Rock (Fort Smith), N.W.T.—Wharf	5,000 00	5,000 00	3,650 32
Cold Lake, Alberta—Breakwater	6,000 00	6,000 00	
B Great Bear River Road, N.W.T.—Completion of payments for extension (Revote)	10,000 00	10,000 00	8,823 48
C Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	25,000 00	25,000 00	6,986 17
D Waskesiu Lake—Harbour improvements (Revote \$15,000) ..	70,000 00	70,000 00	
E Yellowknife—Wharf (Revote \$3,000)	23,000 00	23,000 00	2,459 20
	<u>\$ 139,000 00</u>	<u>\$ 139,000 00</u>	<u>\$ 21,919 17</u>

A Plans and specifications cost \$670, transportation charges on tractor, \$2,980.32.

B This amount represents the final payment on the contract of the Northern Transportation Co., Ltd., the total payments on which were \$675,200.52.

C Repairs and improvements were carried out at 8 points at a cost of \$2,754.26 for labour and \$2,551.93 for materials and supplies. Other charges were \$1,679.98.

D Plans and specifications were not completed by the close of the fiscal year.

E The expenditure was for materials and supplies.

Vote 327 (and (a) Vote 844, Further Supplementary Estimates; (b) Vote 626, Further Supplementary Estimates) Construction, Repairs and Improvements—Harbours and Rivers, British Columbia and Yukon

	Estimates	Allotments	Expenditures
A Alert Bay—Breakwater (Revote \$30,000)	36,000 00	36,000 00	34,341 00
B Bamfield (West)—Repairs and improvements to float and approach (Revote \$10,000)	17,000 00	17,000 00	16,435 72
C Bella Bella—Wharf renewal (Revote)	49,000 00	49,000 00	46,237 78
D Bella Coola—Wharf replacement (Revote \$94,300)	146,000 00	146,000 00	37,082 93
E Brownsville—Harbour improvements (Revote)	7,800 00	7,800 00	7,001 27

	Estimates	Allotments	Expenditures
F Campbell River—Improvements, including preliminary investigations and engineering	100,000 00	100,000 00	
G Campbell River—Wharf repairs	35,000 00	35,000 00	1,956 00
H Chemainus—Harbour improvements	10,000 00	10,000 00	3,229 60
I Columbia River—Protection work	37,000 00	37,000 00	36,195 02
J Davis Bay—Wharf repairs and improvements (Revote)	20,000 00	20,000 00	19,469 72
K Egmont—Float	8,000 00	8,000 00	6,844 03
L Fords Cove (Hornby Island)—Breakwater and float	14,000 00	14,000 00	13,829 64
M Fraser River—Improvements (Revote)	175,000 00	175,000 00	10,225 36
N Fraser River—Protection and remedial work on Lulu and Sea Islands (Revote \$23,000)	60,000 00	60,000 00	28,114 75
O Fraser River (Kirkland Island)—Channel protection—(Revote)	38,000 00	38,000 00	34,588 97
P Fraser River—Reconstruction of North Arm Jetty (Revote \$115,000)	120,000 00	120,000 00	110,038 99
Q Fraser River and Vancouver Harbour—Dredging	500,000 00	500,000 00	101 35
R Gibson's Landing—Wharf reconstruction (Revote \$50,000) ..	65,000 00	65,000 00	59,014 97
S Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	425,000 00	425,000 00	265,740 98
T Kaslo—Wharf repairs—(Revote \$1,200)	7,000 00	7,000 00	6,026 13
U Nahun (Caesar's Point)—Wharf replacement—(Revote \$4,500) ..	5,000 00	5,000 00	3,252 82
V Nanaimo—Harbour improvements (Revote \$60,000)	63,000 00	63,000 00	33,570 04
W Nanaimo—Wharf repairs and improvements (Revote)	46,000 00	46,000 00	44,825 07
New Westminster—Wharf extension	18,000 00	18,000 00	
X North Galiano—Wharf (Revote \$9,300)	9,500 00	9,500 00	9,372 04
Y Penticton—Breakwater replacement	16,500 00	16,500 00	15,292 76
Z Port Alberni—Harbour improvements (Revote \$123,000) ..	185,000 00	185,000 00	141,616 54
ZA Prince Rupert—Construction and renewal of fishermen's floats—(Revote \$22,000)	70,000 00	70,000 00	42,153 65
Prince Rupert (Digby Island) Wharf repairs—(Revote)	18,000 00	18,000 00	
ZB Queen Charlotte City—Wharf repairs and extension (Revote \$16,000)	28,000 00	29,547 32	29,547 32
ZC Roberts Creek—Wharf repairs	28,500 00	28,500 00	8,080 69
Sechelt—Wharf repairs	37,500 00	37,500 00	256 04
ZD Sidney—Reconstruction of approach and repairs to ferry slip..	38,000 00	38,000 00	37,923 78
Sointula—Harbour improvements	45,000 00	45,000 00	111 71
ZE Steveston No. 2 Road—Wharfage facilities—(Revote)	24,500 00	24,500 00	20,904 17
ZF Stewart—Wharf repairs (Revote)	45,000 00	45,000 00	1,275 85
Ucluelet West—Wharf improvements—(Revote \$8,500)	11,000 00	11,000 00	
Vananda—Wharf extension, freight shed and repairs (Revote \$7,500)	8,500 00	8,500 00	94 97
ZG Victoria—Towards dredging—(Revote)	205,000 00	205,000 00	100,955 67
ZH Victoria—Fishing Harbours (Revote \$67,000)	100,000 00	102,591 35	102,591 35
ZI Westview—Harbour improvements (Revote)	16,000 00	16,000 00	15,174 17
ZJ Westview—Replacing fishing harbourage—(Revote \$305,000) ..	316,000 00	316,000 00	182,325 79
ZK White Rock—Wharf repairs	44,000 00	44,000 00	34,651 33
Supplement as approved by Treasury Board (transfer from Vote 346)	4,138 67		
	<u>\$3,251,938 67</u>	<u>\$3,251,938 67</u>	<u>\$1,560,449 97</u>

A A contract was awarded to Pacific Pile Driving Co., Ltd., for this project and payment in full in the amount of \$34,341 was made during the current year.

B A contract was awarded to Dunlop and McDonald for repairs to float and approach at Bamfield West and for float renewal and wharf repairs at Bamfield East and payment in full in the amount of \$20,051.38 was made during the current year. The distribution of expenditure was as follows: Bamfield West, \$16,062.63; Bamfield East, \$3,988.75, charged to Harbours and Rivers Generally (see item "S" below). Inspection cost \$373.09.

C A contract was awarded to Horie-Latimer Construction Co., Ltd., for this project and payment in full in the amount of \$45,472.69 was made during the current year. Inspection cost \$720.79, minor repairs, \$44.30.

D A contract was awarded to Horie-Latimer Construction Co., Ltd., for this project. The contract was for \$144,622 and payments amounted to \$35,577.33. Inspection cost \$559.81; other charges were \$945.79.

E A contract was awarded to Fraser River Pile Driving Co., Ltd., for this project. Payments in the current year, including final payment, were \$7,001.27. The total payments were \$18,271.22.

- F Plans and specifications were not completed before the close of the fiscal year.
- G Plans and specifications were not completed by the close of the fiscal year. Replacing dolphins cost \$1,736; other charges were \$220.
- H A contract was awarded to James McDonald Construction Co., Ltd., for remooring existing floats, etc., too late in the season for work to be undertaken. Dredging cost \$3,138.20; other charges were \$91.40.
- I This work was carried out by day labour (labour, \$18,666.52; materials and supplies, \$17,528.50).
- J A contract was awarded to J. H. Dawson for this project and payment in full in the amount of \$18,374.72 was made during the current year. Inspection cost \$1,095.
- K This work was carried out by day labour (labour, \$2,713.04; materials and supplies, \$4,130.99).
- L A contract was awarded to Pacific Pile Driving Co., Ltd., for this project and payment in full in the amount of \$13,524.80 was made during the current year. Inspection cost \$213.36; other charges were \$91.48.
- M A contract was awarded to Gilley Bros. Ltd., for protection work and payment in full in the amount of \$9,924.75 was made during the current year. Inspection cost \$86.24; other charges were \$214.37. No definite decision was arrived at concerning the other projects.
- N A contract was awarded to Gilley Bros., Ltd., for protection work along the south bank of Lulu Island and payment in full in the amount of \$27,299.76 was made during the current year. Inspection cost \$814.99.
- O A contract was awarded to Gilley Bros., Ltd., for this project. Payments in the current year, including final payment, were \$34,196.95. The total payments were \$57,723.53. Inspection cost \$392.02.
- P A contract was awarded to Coast Quarries, Limited, for this project. Payments in the current year, including final payment, were \$108,969.92. The total payments were \$217,761.27. Inspection cost \$1,069.07.
- Q A contract, amounting to \$184,800, was awarded to North Western Dredging Co., Ltd., for redredging the north shore of First Narrows and one, amounting to \$174,474.08, was awarded to British Columbia Bridge & Dredging Co., Ltd., for dredging North Arm.
- R A contract was awarded to William Greenlees for this project. Payments in the current year, including final payment, were \$54,344.65. The total payments were \$63,429.07. Inspection cost \$997.04. Repairs carried out by day labour cost \$2,951.20 (labour, \$1,222.62; materials and supplies, \$1,728.58). Other charges were \$722.08.
- S Dunlop and McDonald received \$3,988.75 for float renewal and wharf repairs at Bamfield East. (see item "B" above).
- A contract was awarded to Fraser River Pile Driving Co., Ltd., for wharf repairs at Bonson Road and payment in full in the amount of \$8,647.35 was made during the current year.
- A contract was awarded to Frank Gagne for float repairs at Lund and wharf repairs at Savary Island and payment in full in the amount of \$11,766.03 was made during the current year (Lund, \$6,146.31; Savary Island, \$5,619.72). Gulf Lines, Limited, contributed \$169.37 as its share of the cost at Savary Island.
- Contracts were awarded to Pacific Pile Driving Co., Ltd., for the following: wharf repairs at various places—payment in full in the amount of \$27,953 was made during the current year. The distribution of expenditure was as follows: Fernwood, \$5,862; Fulford Harbour, \$2,910.94; Ganges, \$4,252.96; Retreat Cove, \$3,474.13; South Pender, \$7,499.97; Sturdies Bay, \$3,953; wharf repairs at Mayne Island—payment in full in the amount of \$9,259.90 was made during the current year.
- A contract was awarded to Skeena River Pile Driving Co., for float, etc., at Haysport and payment in full in the amount of \$7,073.02 was made during the current year.
- The Victoria Pile Driving Co., Ltd., received \$1,505 in settlement of claim for extras on contract at Saanichton paid in the amount of \$9,251.08 in 1946-47.
- A contract was awarded to Victoria Pile Driving Co., Ltd., for wharf and breakwater repairs at Sidney and payment in full in the amount of \$7,015.87 was made during the current year.
- Repairs and improvements by local tender at 48 points cost \$84,793.13 of which Canadian National Railways contributed \$2,400 for wharf repairs at Port Washington.
- Repairs and improvements were carried out by day labour as follows: Balfour float, \$5,421.08; Courtenay River wharf, \$9,398.21; Cowan's Cove wharf, \$6,617.82; Porpoise Bay wharf, \$5,115.63; at 95 other points, \$79,755.56. In all, labour cost \$38,854.51 and materials and supplies, \$67,453.79.
- T This work was carried out by day labour (labour, \$3,325.67; materials and supplies, \$2,700.46).
- U This work was carried out by day labour (labour, \$1,014.48; materials and supplies, \$2,238.34).
- V A contract was awarded to Pacific Pile Driving Co., Ltd., for this project. Payments in the current year, including final payment, were \$32,850.79. The total payments were \$56,580.19. Inspection cost \$487.02; other charges were \$232.23.
- W Repairs and improvements carried out by day labour cost \$31,147.85 (labour, \$7,045.89; materials and supplies, \$24,101.96). Repairs, etc., to crane cost \$4,601.42, installation of cross bracings, \$2,650, spraying storage areas, \$3,366.33; other charges were \$3,059.47.

- X A contract was awarded to Pacific Pile Driving Co., Ltd., for this project and payment in full in the amount of \$9,225.61 was made during the current year. Inspection cost \$129.93, survey work, \$16.50.
- Y This work was carried out by day labour (labour, \$5,881.35; materials and supplies, \$9,411.41).
- Z Contracts were awarded to British Columbia Bridge & Dredging Co., Ltd., for the following: extension to wharf—the contract was for \$144,570.08 and payments amounted to \$52,038.07; inspection cost \$1,716.36; rebuilding of assembly wharf destroyed by fire—the contract was for \$105,658.50 and payments amounted to \$69,082.55; inspection cost \$529.90.
- A contract was awarded to Victoria Pile Driving Co., Ltd., for improvements to Argyle Street wharf. The contract was for \$20,850.50 and payments amounted to \$10,351.08. Inspection cost \$177; other charges were \$97.56. Sundry repairs cost \$7,624.02.
- ZA A contract was awarded to John Currie & Son for this project. Payments in the current year, including final payment, were \$40,839.73. The total payments were \$96,834.01. Inspection cost \$1,313.92.
- ZB A contract was awarded to A. T. Holland and H. B. Phillips for this project and payment in full in the amount of \$28,947.13 was made during the current year. Inspection cost \$600.19.
- ZC The expenditure was for repairing the pile substructure of the wharf and was carried out by day labour (labour, \$3,660.01; materials and supplies, \$4,420.68).
- ZD A contract was awarded to James McDonald Construction Co., Ltd., for this project and payment in full in the amount of \$30,140.40 was made during the current year. Inspection cost \$631.95. Timber was purchased at a cost of \$6,688.67 on which the inspection cost was \$31.53. Other charges were \$431.23.
- ZE A contract was awarded to Fraser River Pile Driving Co., Ltd., for this project and payment in full in the amount of \$14,985.58 was made during the current year. Inspection cost \$120.71. Repairs carried out by day labour cost \$5,722.88 (labour, \$1,240.05; materials and supplies, \$4,482.83). Other charges were \$75.
- ZF Plans and specifications were not completed by the close of the fiscal year. Materials and supplies cost \$1,275.85.
- ZG A contract was awarded to British Columbia Bridge & Dredging Co., Ltd., for this project. The contract was for \$195,750 and payments amounted to \$97,996.50. Inspection cost \$2,891.10; other charges were \$68.07.
- ZH A contract was awarded to James McDonald Construction Co., Ltd., and West Coast Salvage & Contracting Co., Ltd., for this project and payment in full in the amount of \$99,154.55 was made during the current year. Inspection cost \$1,430.40; float repairs, \$2,006.40.
- ZI A contract was awarded to Northern Construction Co. & J. W. Stewart, Ltd., for this project and payment in full in the amount of \$14,655 was made during the current year. Inspection cost \$178.17; hardware, etc., \$341.
- ZJ A contract was awarded to Northern Construction Co. & J. W. Stewart, Ltd., for this project. The contract was for \$296,123.50 and payments amounted to \$178,748.57. Inspection cost \$3,577.22.
- ZK A contract was awarded to Fraser River Pile Driving Co., Ltd., for this project. The contract was for \$40,814.91 and payments amounted to \$32,491.75. Inspection cost \$632.38; moving scow, \$1,400; other charges were \$127.20.

Vote 328 Protection Works Generally—To provide for remedial works where damages are caused by or endanger navigation or Federal Government structures.....	100,000 00
Expenditures	\$ 94,046 60

A contract was awarded to Lucien Lachapelle for shoreline protection at Contrecoeur, Que., and payment in full in the amount of \$15,050 was made during the current year. Work carried out by day labour cost \$21,634.24 (labour, \$3,602.20; materials and supplies, \$18,032.04).

Work was carried out: (a) by local tender at 5 points at a cost of \$7,457.57, (b) by day labour at the following points: Lanoraie, Que., \$8,687.42; St. Ignace de Loyola, Que., \$5,866.85; St. Pierre les Becquets, \$6,557.84, and at 5 other points, \$12,792.68. In all, wages were \$9,278.66; materials and supplies, \$24,626.13.

At Agassiz, B.C., the Corporation of the District of Kent, B.C., was paid a contribution of \$16,000 towards bank protection works.

Distribution of expenditure by provinces: Quebec, \$74,752.80; British Columbia, \$19,293.80.

TELEGRAPH BRANCH

Vote 329 Branch Administration

	Estimates	Allotments	Expenditures
Salaries	41,298 00	41,198 00	35,851 48
Other Pay-list Items	140 00	140 00	95 27
Printing and Stationery	1,000 00	1,100 00	1,049 69
Travelling Expenses	1,800 00	1,800 00	1,527 49
A Sundries	1,726 00	1,726 00	1,033 33
	<u>\$ 45,964 00</u>	<u>\$ 45,964 00</u>	<u>\$ 39,557 26</u>

As at March 31, 1948, there were 16 salaried employees being paid from this vote, of whom 7 were permanent and 9 temporary.

A Telegrams cost \$391.37; telephone tolls, \$570.17; sundries, \$71.79.

Vote 330 Telephone Service at Ottawa..... 355,000 00
Expenditures\$ 331,554 29

The total expenditures for this service were \$373,052.90, of which \$41,498.61 was charged to Demobilization and Reconversion, Vote 566. Total expenditures in 1946-47 were \$382,011.92. The costs cover the telephone service for the various departments at Ottawa, the residence telephones of the Ministers and their private secretaries, and also the following telephones in the Ottawa area: Hull Animal Laboratories; Hull Post Office; Lockhouses at Hog's Back and Long Island; Rockcliffe, R.C.M.P. Barracks.

Exchange service for offices is given through one large and three smaller branch exchanges and the expenditure was \$392,884.46. Other costs were: direct telephone services, \$9,838.50; printing government directories (Department of Public Printing and Stationery), \$3,004.51. Repayments amounting to \$32,674.57 by the Canadian Commercial Corporation, Central Mortgage & Housing Corporation, Unemployment Insurance Commission, War Assets Corporation and sundry other offices which used these services have been credited to this vote.

Vote 331 (and Vote 845, Further Supplementary Estimates) Telephone Service other than at Ottawa.....	10,400 00
Supplement as approved by Treasury Board (transfer from Vote 346).....	845 24
	<u>11,245 24</u>
Expenditures	<u>\$ 11,245 24</u>

The expenditures cover the cost of 129 telephones with 55 extensions as follows: Architectural Branch, 24 office and 1 residence; Engineering Branch, 51 office and 15 residence; Telegraph Branch, 34 office and 3 residence; Minister's office, Montreal, 1.

Vote 332 Telegraph and Telephone Services—Operation and Maintenance, Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work

	Estimates	Allotments	Expenditures
Salaries and Commissions	109,236 00	109,036 00	87,952 53
Other Pay-list Items	500 00	500 00	107 24
Overtime for Telegraph and Telephone Operators	4,000 00	4,000 00	2,299 63
Repairs	50,000 00	47,000 00	40,765 36
Materials and Supplies	25,000 00	27,000 00	24,378 99
A Subsidies	10,625 00	10,825 00	10,775 49
B Sundries	20,639 00	21,639 00	20,521 76
	<u>\$ 220,000 00</u>	<u>\$ 220,000 00</u>	<u>\$ 186,801 00</u>

As at March 31, 1948, there were 79 salaried employees being paid from this vote, of whom 16 were permanent and 63 temporary. In addition to their salaries, 6 employees were provided with living quarters, the annual rental value of which totalled \$840. Commissions paid to 33 agents amounted to \$13,238.86.

A The Consolidated Paper Corporation, Ltd., receives a yearly subsidy of \$3,932 for providing and maintaining telephone service on Anticosti Island. The agreement, authorized by P.C. 1848, 1924, was renewed on November 1, 1944, for a further five-year term. The Department contributed \$650 toward the maintenance of the radio station at Ellis Bay, Anticosti Island. La Compagnie de Telephone du Golfe St-Laurent, Limitée, receives a yearly subsidy of \$5,000 for the operation of a telephone line between St. Joachim and Fox River, Que. The agreement was authorized by P.C. 163/5055 of December 11, 1946, for the three calendar years, 1947, 1948 and 1949. Five other payments amounted to \$1,193.49.

B Rental of 41 offices cost \$4,619.

Vote 333 Telegraph and Telephone Services—Operation and Maintenance, Alberta and Saskatchewan

	Estimates	Allotments	Expenditures
Salaries and Commissions	95,783 00	96,783 00	96,783 00
Allotted from Vote 73, Salaries, etc.	3,203 97	3,203 97	3,203 97
Other Pay-list Items	500 00	500 00	391 38
Overtime for Telegraph and Telephone Operators	6,000 00	3,000 00	1,776 88
Repairs	6,000 00	6,000 00	4,847 42
A Supplies and Sundries	12,217 00	14,217 00	14,197 58
	<u>\$ 123,703 97</u>	<u>\$ 123,703 97</u>	<u>\$ 121,200 23</u>

As at March 31, 1948, there were 48 salaried employees being paid from this vote, of whom 18 were permanent and 30 temporary. In addition to their salaries, 11 employees were provided with living quarters, the annual rental value of which totalled \$2,512. Commissions paid to 35 agents amounted to \$1,261.89.

A Rental of 15 offices cost \$4,067.50.

Vote 334 Telegraph and Telephone Services—Operation and Maintenance, Division Superintendent's Office, Vancouver

	Estimates	Allotments	Expenditures
Salaries	33,616 00	33,116 00	30,786 00
Other Pay-list Items	110 00	110 00	98 28
Sundries	4,174 00	4,674 00	4,375 16
	<u>\$ 37,900 00</u>	<u>\$ 37,900 00</u>	<u>\$ 35,259 44</u>

As at March 31, 1948, there were 15 salaried employees being paid from this vote, of whom 6 were permanent and 9 temporary.

Vote 335 Telegraph and Telephone Services—Operation and Maintenance, British Columbia—Northern and Yukon Districts

	Estimates	Allotments	Expenditures
Salaries and Commissions	207,363 00	208,363 00	208,363 00
Allotted from Vote 73, Salaries, etc.	6,215 78	6,215 78	6,215 78
Other Pay-list Items	1,000 00	1,300 00	1,189 88
Repairs	22,000 00	16,500 00	14,108 04
A Pole Line and Wire Rental	91,000 00	91,000 00	89,149 03
B Supplies and Sundries	82,637 00	86,837 00	83,449 88
	<u>\$ 410,215 78</u>	<u>\$ 410,215 78</u>	<u>\$ 402,475 61</u>

As at March 31, 1948, there were 104 salaried employees being paid from this vote, of whom 21 were permanent and 83 temporary. In addition to their salaries, 11 employees were provided with living quarters, the annual rental value of which totalled \$2,655, and 2 employees received isolation allowances of \$600 each. Commissions paid to 60 agents amounted to \$2,537.58.

A Canadian National Telegraphs received \$88,324.70 for rental of Pacific Communication System facilities between Prince George and Prince Rupert, B.C.; other charges were \$824.33.

B Rental of 20 offices cost \$3,844.46.

**Vote 336 Telegraph and Telephone Services—Operation and Maintenance, British Columbia—
Vancouver Island District**

	Estimates	Allotments	Expenditures
Salaries and Commissions	155,581 00	155,581 00	155,581 00
Allotted from Vote 73, Salaries, etc.	4,227 83	4,227 83	4,227 83
Other Pay-list Items	700 00	850 00	766 91
Pole Line and Wire Rentals	5,000 00	5,000 00	4,869 62
Overtime for Telegraph and Telephone Operators	2,500 00	1,700 00	1,584 25
Repairs	13,000 00	13,834 62	13,834 62
A Supplies and Sundries	40,754 00	40,604 00	40,167 75
Supplement (transfer from Vote 346)	34 62		
	<u>\$ 221,797 45</u>	<u>\$ 221,797 45</u>	<u>\$ 221,031 98</u>

As at March 31, 1948, there were 78 salaried employees being paid from this vote, of whom 24 were permanent and 54 temporary. In addition to their salaries, 4 employees were provided with living quarters, the annual rental value of which totalled \$720. Commission paid to 63 agents amounted to \$6,630.21.

A Rental of 10 offices cost \$1,734.75.

Vote 337 Telegraph and Telephone Services—Operation and Maintenance, Generally.. 5,000 00
Expenditures\$ 4,287 23

La Compagnie de Téléphone du Nord, Ltée., is paid an annual subsidy of \$2,000 for the operation of the Timiskaming telephone line. The agreement, authorized by P.C. 966 of March 14, 1940, terminates on April 1, 1950. Sundry outlays amounted to \$2,287.23.

Vote 338 (and Vote 846, Further Supplementary Estimates) Telegraph Construction, 48,000 00
Repairs and Improvements, Maritime Provinces and Lower St. Lawrence.....\$ 30,124 10

Vote 339 Telegraph Construction, Repairs and Improvements, Alberta and Saskatchewan 18,000 00
Expenditures\$ 13,352 41

Vote 340 Telegraph Construction, Repairs and Improvements, British Columbia— 59,000 00
Northern and Yukon Districts.....\$ 57,210 51

Vote 341 Telegraph Construction, Repairs and Improvements, British Columbia— 22,700 00
Vancouver Island District.....\$ 22,656 71

Vote 342 Construction, Repairs and Improvements, Cable for Bay of Fundy District (Revote)	\$ 28,000 00
Expenditures	nil
<hr/>	
Vote 343 Construction, Repairs and Improvements, Purchase and installation of submarine cable to connect Shippigan and Miscou Islands with the mainland (Revote) ...	\$ 11,000 00
Expenditures	nil
<hr/>	
Vote 347 Construction, Repairs and Improvements, For the purchase and installation of radiophone equipment at Minstrel Island and on Vancouver Island at Kelsey Bay (Revote)	9,000 00
Expenditures	\$ 8,064 10
<hr/>	
<p>The Federal Electric Manufacturing Co., Ltd., supplied and installed the equipment required for radio terminals at Alert Bay and Kelsey Bay, B.C., and a relay at Minstrel Island, B.C., at a cost of \$7,396.84. Sundries were \$667.26.</p>	
<hr/>	
Vote 348 Construction, Repairs and Improvements, For the purchase of the portion of the Pacific Communication System taken over by the Dominion Government (Revote) ..	155,000 00
Expenditures	\$ 38,150 68
<hr/>	
<p>An expenditure of \$34,003.35 was made for submarine cable, etc. The Pacific Mills, Ltd., received \$4,117.33 for indebtedness incurred by the R.C.A.F. in 1943, for stumpage and royalty on timber felled in construction of right-of-way for signal purposes across timber limits in Bella Coola Valley, B.C.</p>	
<hr/>	
Vote 349 Construction, Repairs and Improvements, Telephone Line from Peter Pond Lake to Portage la Loche (Revote)	7,700 00
Expenditures	\$ 7,397 00
<hr/>	
Vote 850 Construction, Repairs and Improvements, Buffalo Narrows—Bulls House, Sask., Telephone Line—Repairs	1,500 00
Expenditures	\$ 1,500 00
<hr/>	
Vote 851 Construction, Repairs and Improvements, Cabano—Squatteck, P.Q.—Submarine Cable	1,700 00
Expenditures	\$ 1,339 18
<hr/>	
Vote 852 Construction, Repairs and Improvements, Extension of Telephone Lines in Matapedia—Matane County, P.Q.	21,500 00
Expenditures	\$ 11,504 50

Vote 852A Construction, Repairs and Improvements, Moberly Lake—Upper Halfway, B.C.—Radiophone	1,800 00
Expenditures	\$ 1,790 26
<hr/>	
Vote 853 Construction, Repairs and Improvements, North Head—Seal Cove, N.B.— Telegraph Line—Reconstruction	8,000 00
Expenditures	\$ 2,865 25
<hr/>	
Vote 854 Construction, Repairs and Improvements, Whitefish Falls—Killarney, Ontario —Reconstruction of telephone line (Revote \$6,300)	7,000 00
Supplement as approved by Treasury Board (transfer from Vote 346)	5,334 13
<hr/>	
Expenditures	\$ 12,334 13
<hr/>	

GENERAL

Vote 344 (and (a) Vote 855, Further Supplementary Estimates; (b) Vote 627, Further Supplementary Estimates) National Gallery of Canada

	Estimates	Allotments	Expenditures
Salaries	44,475 00	49,268 00	49,262 27
Other Pay-list Items	123 00	143 00	140 99
A Art Exhibitions, Lectures and Educational Work	14,000 00	12,050 73	11,984 83
B Industrial Art Investigation and Photographic Index	9,500 00	4,990 00	4,989 51
C Purchase of Works of Art	53,000 00	45,722 00	45,700 15
D Printing, Reproductions, Catalogues, Stationery and Sundries ..	8,500 00	17,425 00	17,143 55
Transportation costs of Coronation picture to Buckingham Palace, London, England	1,120 00	1,119 27	1,119 27
	\$ 130,718 00	\$ 130,718 00	\$ 130,340 57

The expenditures of the Gallery are governed by "An Act to incorporate the National Gallery of Canada". c. 33, 1913, and are controlled by a Board of three trustees who serve without remuneration but receive reasonable travelling and other expenses. The moneys appropriated by Parliament for the work of the Board, or which the Board may receive by bequest, or in any other manner, are expended under the direction of the Board.

An account entitled "National Gallery of Canada—Special" (see under Open Accounts further on in this section), is maintained to record the value of monetary gifts and bequests to the National Gallery, as well as the expenditures from the fund so created.

As at March 31, 1948, there were 21 salaried employees being paid from this vote, of whom 11 were permanent and 10 temporary.

A Fees and expenses of lecturers, artists, etc., amounted to \$1,229.50; other charges were \$13,810.39. The sum of \$3,055.06 was refunded for expenses in connection with exhibitions outside of Ottawa and was credited to this account.

B Services in connection with research work for the improvement of Canadian industrial design, etc., cost \$4,145.72; other charges were \$843.79.

C The oil painting *Distant View of Rome from Monte Mario* was purchased from Thomas Agnew & Sons, Ltd., for \$9,090; other oil paintings and sketches cost \$8,186.25; Gordon C. Edwards' Estate received \$4,640 representing the balance for the following paintings, the total cost of which was \$100,000: Cezanne, *Village Road*; Courbet, *Les Cascades*; Daumier, *Le Wagon de Troisième Classe*; Monet, *A Stormy Sea*; Pissaro, *Les Faneuses*, *Ruelle, Anvers-sur-Oise*; Old Master Drawings were purchased at a cost of \$2,868.40; William H. Schab received \$13,567.50 for the complete etched work of Van Dyck and his pupils; sundry purchases of paintings, etc., amounted to \$7,348.

D The expenditures were for the following: prints, reproductions, films and slides, \$28,327.95; printing and stationery, \$2,915.20 (Department of Public Printing and Stationery, \$2,824.55; sundry commercial firms, \$90.65); cartage, express and freight, \$1,122.57; telegraph and telephone charges, \$427.72; sundry supplies, etc., \$13,322.43. Proceeds from sales of reproductions, etc., amounting to \$28,972.32 were credited to this account.

Vote 345 (and Vote 628, Further Supplementary Estimates) Miscellaneous works not otherwise provided for, not more than \$5,000 to be expended upon any one work . . .	161,950 00
Expenditures	\$ 137,513 90

The expenditures were as follows:

Architectural Branch (\$13,555.98)

Nova Scotia

Survey of Doucet property at Antigonish, \$75; installing drain boards at medical quarters, Pier 21, Halifax, \$120.

New Brunswick

Compensation for damages to building occupied by the Department of National Defence—Army Services, Moncton, \$2,255.

Quebec

Exchange of parcels of land at La Malbaie, \$1; painting, rebuilding concrete platform, etc., at St. Gabriel de Brandon, \$4,440.

Ontario

Legal services re purchase of property at Beaverton, \$25.20; acquisition of strip of land, etc., at Hamilton, \$1,041.95; construction of platform at C.N.R. crossing, Island Park Drive, on the occasion of President Truman's visit to Ottawa, \$96; improvements to expropriated property on Wellington Street, Ottawa, \$4,978.83.

Saskatchewan

Acquisition of parcel of land, etc., at Weyburn, \$523.

Engineering Branch (\$119,415.92)

Prince Edward Island

Purchase of a scow for local use, \$1,450.12.

Quebec

Purchase of buildings on Spur wharf, Gaspé, \$953.04; contribution to the Corporation of Ste. Anne de Sorel towards a bridge at Ile aux Fantomes, \$3,100.

British Columbia

Construction of floats: Bargain Harbour, \$3,700, Cowichan Bay, \$2,350, Ganges, \$1,435, Hope Bay, \$1,742.50, Port Clements, \$2,500; construction of dolphins, etc., Blind Channel, \$4,365.77; construction of comfort station on wharf, Sidney, \$3,062.53; contribution to the City of Courtenay towards float improvements, \$400.

General

Purchase of 6 sites, \$807; settlement of claims, \$1,700; work done by day labour at 43 points, \$90,900.32 (labour, \$42,052, materials and supplies, \$48,848.32); sundry charges, \$949.64.

Telegraph Branch (\$4,542)

Nova Scotia

Contribution to the Province of Nova Scotia towards the construction of a telephone line between Cheticamp and Pleasant Bay, \$1,042.

Quebec

Contribution to La Compagnie de Telephone Dijon, Ltée., towards reconditioning the telephone line at St. Luc de Dijon, \$2,000.

British Columbia

Contribution to the Lardeau Board of Trade towards the rehabilitation of the telephone line between Beaton and Arrowhead, \$1,500.

Vote 346 To supplement, on approval of Treasury Board, except where less than \$500 is required, any of the appropriations of the Department of Public Works	150,000 00
Less transferred	87,272 83
	\$ 62,727 17
Expenditures	nil

Net amounts transferred to other votes of this Department were as follows: Vote 280, \$5,560.83; Vote 288, \$18,234.62; Vote 289, \$422.07; Vote 291, \$1,293.50; Vote 292, \$470.61; Vote 293, \$473.44; Vote 296, \$2,626.14; Vote 313, \$1,750.19; Vote 319, \$1; Vote 320, \$21,548.09; Vote 322, \$268.51; Vote 323, \$19,905.46; Vote 324, \$4,365.71; Vote 327, \$4,138.67; Vote 331, \$845.24; Vote 336, \$34.62; Vote 354, \$5,334.13; total, \$87,272.83.

Vote 347 To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1947-48	
Expenditures	20,000 00
	<u>14,153 26</u>

The expenditures were as follows:

Architectural Branch—

Montreal, Que., Delorimier Postal Station—addition to site, legal services, etc., \$285.35.
 Ottawa, Ont.: Postal Terminal Addition—installation of electrically controlled door, etc., \$972; Printing Bureau—installation of fire alarm system, replacing bells, \$89; Storage Building for National Gallery—amount withheld from final estimate, etc., \$751.15.
 Toronto, Ont.: Dominion Public Building—improvements and repairs, \$4.41; purchase of building for Department of Transport, additional interest, \$386.25.

Engineering Branch—

Caribou, N.S., completion of waiting room on wharf, \$2,398.72.
 Mulgrave, N.S., settlement of claim re railway wharf, \$1,990.08 of which \$314.43 was refunded by Canadian National Railways.
 Desjardins, Que., wharf improvements, \$4,084.77.
 Richelieu River, Que., Fryer's Island Dam, legal services, \$1,369.20, printing costs, \$1,953.48 in connection with appeal of Oscar Bessette to the Supreme Court of Canada, re acquisition of land.
 Stanley House, Ont., purchase of water lot for completion of wharf, \$100.
 Yellowknife, N.W.T., improvements to navigation, \$83.28.

Vote 348 To provide for the purchase of a portrait of Sir Louis Davies	1,500 00
Expenditures	<u>1,500 00</u>

Corporation of the City of Ottawa, Ottawa Agreement Act, c. 27, 1945	<u>\$ 300,000 00</u>
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The agreement provides for payment to the Corporation of the sum of \$300,000 annually for a period of five years from July 1, 1944, such payment to be made in quarterly instalments.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.	<u>\$ 69,501 71</u>
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A Hull, Que., Expropriation of properties	27,072 55
B Ottawa, Ont., Construction of Justice Building	26,540 47
C Toronto, Ont., Postal Terminal "A"—Site	15,888 69
	<u>\$ 69,501 71</u>

A La Caisse Populaire Notre-Dame de Hull and Wallace Lemieux, was awarded \$26,532, with taxed costs of \$540.55.

B Ulric Boileau, Ltée., in bankruptcy, was awarded \$26,540.47, without costs, as part of the relief sought by its Petition of Right.

C The Corporation of the City of Toronto was awarded \$7,711.38 and the Toronto Terminals Railway Company, \$8,177.31, on appeal re costs.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	<u>\$ 3,775 14</u>
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DEMOBILIZATION AND RECONVERSION
ARCHITECTURAL BRANCH

Vote 561 Post-War Program—Expenses in connection with preparation of plans, specifications, etc.	200,000 00
Expenditures	\$ 151,381 94

As at March 31, 1948, there were 41 temporary salaried employees being paid from this vote.

Payments were made to: Edouard Fiset, \$6,166.66 for professional services and \$397.04 for travelling expenses; Jacques Greber, City Planner and Architect of Paris, France, \$6,000 for professional services, and \$6,314.38 for travelling expenses; Dominion Government, National Film Board, \$6,853.69 for scale model of the City of Ottawa, \$4,800 for preparatory work on a film showing plan of the future Ottawa, \$1,376.62 for scale model of proposed Civic Centre of City of Ottawa; Department of Public Printing and Stationery, \$2,793.78; Farley and Cassels, \$3,500 for survey work. Salaries were \$107,435.45 and sundries, \$5,744.32.

Vote 562 Repairs, Alterations, Operation and Maintenance of Buildings	1,000,000 00
Expenditures	\$ 460,866 92

The above expenditures have been referred to as follows: \$374,217.69 covering cost of repairs, etc., for buildings at Ottawa, under Vote 281; and the following amounts, totalling \$86,649.23 for buildings outside of Ottawa under: Vote 282, \$34,075.89; Vote 286, \$12,010.67; Vote 287, \$5,241.98; Vote 288, \$31,835.91; Vote 289, \$277.25; Vote 290, \$1,976.20; Vote 291, \$293.79; Vote 292, \$937.54.

Vote 563 Rental of premises	635,000 00
Expenditures	\$ 305,865 71

The above expenditures have been referred to as follows: \$2,050, for rent of Ottawa offices, under Vote 281; and \$303,815.71, for offices outside of Ottawa, under Vote 282.

Vote 564 Furniture, etc.	25,000 00
Expenditures	\$ 1,035 71

The above expenditures have been referred to as follows: \$736.60, for purchase of furniture for Ottawa offices, under Vote 281; and \$299.11, for offices outside of Ottawa, under Vote 282.

Vote 665 Vancouver—Construction of temporary office building for Department of Veterans Affairs—To complete payments on contract	18,098 00
Expenditures	\$ 18,098 00

A contract was awarded to Bennett & White Construction Co., Ltd., for this project. The expenditure represented the amount withheld for unfinished work. The total payments were \$385,230.65.

ENGINEERING BRANCH

Vote 565 Post-War Construction Program—Expenses in connection with surveys, preparation of plans and specifications.....	350,000 00
Expenditures	\$ 235,487 27

As at March 31, 1948, there were 52 temporary salaried employees being paid from this vote.

The expenditures comprise: salaries, \$168,364.94; wages, \$23,855.57; materials and supplies, \$13,323.76; construction of skeleton float, \$3,074; travelling expenses, \$22,902.49; sundries, \$3,961.51.

A distribution by provinces, etc., follows: Ottawa Headquarters, \$15,378.35; Nova Scotia, \$9,885.52; Prince Edward Island, \$5,362.42; New Brunswick, \$13,123.66; Quebec, \$40,192.78; Ontario, \$62,487.33; Manitoba, \$13,827.08; Alberta, \$25,967.84; British Columbia, \$17,650.96; test borings generally, \$31,611.33.

TELEGRAPH BRANCH

Vote 566 Ottawa—Telephone Service	60,000 00
Expenditures	\$ 41,498 61

These expenditures are referred to under Vote 330, Telephone Service at Ottawa.

GENERAL

Vote 567 Contingencies.....	10,000 00
Expenditures	\$ 5,692 51

The expenditures were as follows:

Architectural Branch: legal services in connection with expropriation of property (Jackson Building), Ottawa, \$4,012.50; sundries, \$42.65.

Engineering Branch: Seymour Narrows, B.C.—legal services in connection with test of methods of removal of Ripple Rocks Nos. 1 and 2, \$1,417.36; storage of cables, \$220.

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S.....	\$ 21,963 90
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Seymour Narrows, B.C., Removal of Ripple Rocks: British Columbia Bridge and Dredging Co., Ltd., \$21,222.50, taxed costs, \$741.40.

Expenditures for other Departments

Services were rendered and work performed by various Branches of this Department, the expenditures for which were charged to the appropriations of other Departments in the amounts indicated:—

Architectural Branch: Agriculture, \$212,005.65; Finance, \$57; Labour, \$9,517; Mines and Resources, \$769,105.05; National Defence, \$116,087.83; National Health and Welfare, \$522,879.03; National Research Council, \$116,903.59; National Revenue, \$10,947.83; Post Office, \$4,813.26; Royal Canadian Mounted Police, \$56,369.70; Secretary of State, \$27,680.29; Trade and Commerce, \$876.83; Unemployment Insurance Commission, \$1,286,983.87; Veterans Affairs, \$6,077,462.42.

Engineering Branch: Mines and Resources, \$58,493.06; Transport, \$6,666.21.

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	315,376 04	45,145 56
Previous Years—Collectable	29,625 36	16,592 50
—Uncollectable	167,977 95	157,361 54
	\$ 512,979 35	\$ 219,099 60

Items in excess of \$1,000 in Previous Years—Uncollectable: A. H. Baldwin, \$3,507.92; Alex. Baptist, \$2,326.20; Geo. Baptist, Son & Co., \$4,859.02; Batson & Currier, \$5,558.70; J. R. Booth, \$13,551.56; Bowney's Property, \$6,657.25; Bronson Weston Lumber Co., \$10,237.75; R. Campbell & Son, \$1,558.50; B. Choat & Samuel Kern, \$18,391.08; Corporation of Galt & Dundas, \$8,000; Despatch Garage, \$4,818.90; G. A. Grier & Co., \$1,060.59; W. E. Manhard, \$1,231.47; R. Murdy, \$2,600.62; Pembroke Lumber Co., \$1,016.26; Perley & Pattee, \$10,093.11; Pierce & Co., \$1,375.66; Estate Robert Reid, \$1,428; Ritchie Bros., \$1,048.14; Wm. Ritchie & Co., \$1,111.35; Ross Ritchie & Co., \$5,281.48; P. P. Sautter, \$5,163.89; Honourable James Skead, \$9,807.65; S. H. Stott, \$1,075; Saint John Harbour Commission, \$3,664.95; Estate Levi Young, \$1,461.20.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i> —				
A Burrard Dry Dock Pontoons Replacement Funds	73,467 19		4,620 27	78,087 46
B Contractors' Securities—Cash—Public Works	1,923,757 23	965,701 83	1,764,801 20	2,722,856 00
C Contractors' Securities and Earnings—Held for Creditors	988 97	3,458 65	2,964 86	495 18
D Fraser River Bridge—Maintenance	212,989 53	39,766 08	109,766 64	282,990 09
E Guarantee Deposits—Cash—Public Works ..		3,487 00	9,222 29	5,735 29
F National Gallery of Canada—Special	15,541 36	2,444 06	56 45	13,153 75
	<u>2,226,744 28</u>	<u>1,014,857 62</u>	<u>1,891,431 71</u>	<u>3,103,318 37</u>

[14] Sundry Suspense Accounts

G Public Works Suspense		10,000 00	10,000 00	
H Unclaimed Cheques Suspense—Public Works ..	7,853 67	13 64	383 34	8,223 37
	<u>7,853 67</u>	<u>10,013 64</u>	<u>10,383 34</u>	<u>8,223 37</u>
	<u>\$2,234,597 95</u>	<u>\$1,024,871 26</u>	<u>\$1,901,815 05</u>	<u>\$3,111,541 74</u>

A Under the terms of the Dry Docks Subsidies Act, c. 191, R.S., amounts deducted from subsidies payable to the Burrard Dry Dock Company, Ltd., are credited to this account, to which interest at the rate of 3 per cent per annum compounded annually is also credited and charged to Interest on Public Debt. The moneys are to be used for the renewal of the pontoons in connection with the dry dock.

B Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1947-48 bonds so held in respect of the Department of Public Works amounted to \$1,033,750.

C This account records the value of contractors' securities and earnings held pending the settlement of claims made by their creditors. Payments, made in accordance with the terms of such settlements, are debited hereto.

D By authority of P.C. 2065, October 4, 1939, the Department of Public Works took over from the Province of British Columbia for maintenance and operation, the railway bridge at New Westminster, known as the Fraser River Bridge, the transfer being effective from December 1, 1939.

All tolls collected from the railways using this bridge are credited to this account. The cost of ordinary maintenance and operation is met from moneys voted by Parliament and such vote, entitled "Maintenance and Operation of the New Westminster Bridge" is recouped at the end of each fiscal year from the revenues collected. In addition, an amount of \$1,055.04 was paid from this account, during the year, to P. L. Pratley, Consulting Engineer, for professional services.

The balance remaining in the fund is to accumulate for the ten years specified in the agreement, pending final settlement with the Province.

E Credits to this account represent miscellaneous guarantee deposits, on which interest is not allowed, while debits are the release of such deposits on the request of the Department.

F Monetary gifts and bequests to the National Gallery are credited to this account. Included is the annual interest of \$30 on a Dominion of Canada perpetual bond for \$1,000, which is held in the custody of the Minister of Finance.

Disbursements debited to this account included: educational work, \$1,935.61; travelling expenses, \$328; sundries, \$180.45. Included in the closing balance is the value of the bond previously mentioned.

G Receipts which cannot immediately be allocated are credited to this account pending advice which will enable the proper disposition.

H All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was \$500 or over. Removal expenses are indicated by asterisks.

The second list for each service contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

ADMINISTRATION AND GENERAL

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Murphy, E. P., Deputy Minister	\$ 12,000 00		Cross, H. A.	3,480 00	
Harrell, W. P., Asst. Deputy Minister	6,000 00		Drouin, J. A.	3,720 00	
McCurry, H. O., Direc- tor, National Gallery	6,600 00		Fenwick, K. M.	3,000 00	
Broom, W. H.	3,000 00		Fortier, R.	5,000 00	
Buchanan, D. W.	4,100 00	\$ 681 47	Gosselin, W.	3,000 00	
Chartrand, J. (including \$600 secretarial allow- ance)	3,000 00		Hart, B. F.	3,480 00	
Cherry, W. F.	4,200 00	1,833 28	Hubbard, R. H.	4,200 00	
Crerar, A. J.	4,500 00		McIntyre, E.	3,600 00	
			Narraway, C. A.	4,200 00	
			O'Brien, W. E.	4,920 00	
			Rivard, A. A.	4,380 00	
			Ruggles, M. C.	3,120 00	
			Somerville, J. M.	5,400 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
McCullough, N.	\$ 956 67

ARCHITECTURAL BRANCH

Salaried Employees receiving \$3,000 or over or the equivalent in wages at prevailing rates

	Salary or wages rate	Travelling expenses		Salary or wages rate	Travelling expenses
Brault, J. C. G., Chief Architect	\$ 8,000 00		Collinge, R. H.	3,300 00	
Anderson, A. D.	4,200 00		Corbeil, L. E.	3,960 00	3,095 56
Anderson, C. R.	3,240 00		Cranston, R. N.	3,120 00	1,371 00
Aubut, G. K.	3,240 00		Cuthbertson, C. H.	3,120 00	
Beach, E. L.	3,300 00		Darby, J. L.	3,300 00	
Beaudry, R.	3,300 00		Davidson, W.	3,900 00	
Bergeron, J. P.	3,152 76		Davis, A. S.	4,200 00	
Berry, T. D.	4,200 00		Dawson, C. F.	4,080 00	1,887 40
Berton, V. F. R.	3,660 00	\$ 786 93	Demers, A.	3,152 76	
Bishopric, C. F.	4,200 00		Desrosiers, J. H.	4,200 00	
Bissett, J.	3,240 00	697 84	Diguer, H.	3,265 32	
Boisvert, J. V.	3,240 00		Dompierre, A.	3,978 00	
Boucher, C. S.	4,140 00	561 76	Donnell, R. J.	4,980 00	
Brunet, J. R.	3,378 00		Drolet, J. A.	3,900 00	
Brunette, A.	3,265 32		Dunse, F. J.	3,265 32	
Burgess, E. L. (May 1)	4,000 00		Edmonds, C. C.	3,603 12	
Burrell, K.	3,152 76		Edwards, J. W.	3,040 20	
Campbell, L. W.	3,300 00		Emond, J. C.	3,300 00	608 92
Cayer, A.	3,152 76		Evans, D. H. L.	3,660 00	
Clark, D.	3,941 00		Fagan, B. A.	3,265 32	
Clarke, H.	3,378 00		Fawcett, W. L.	4,200 00	
Clarke, L. M. (Mar. 15)	3,000 00	1,113 18	Fraser, H.	3,265 32	
Coates, C.	3,040 20		Freeze, D. A.	3,960 00	1,801 29
Coates, G.	3,603 12		Gardner, E. A.	6,000 00	825 32
			Garland, H.	3,480 00	

	Salary or wages rate	Travelling expenses		Salary or wages rate	Travelling expenses
Genest, J. F. G.	3,000 00		Parkinson, E.	3,960 00	
Gorman, M. J.	3,265 32		Paynter, H. A.	3,000 00	
Gratton, L.	3,265 32		Pilon, J.	3,265 32	
Hall, W. G. T.	3,265 32		Platt, E. A.	3,780 00	
Hamel, F. O.	4,560 00		(Jan. 19)		
Hamilton, G. R.	3,900 00		Popert, H.	3,265 32	
Hanley, Jas.	3,152 76		Powell, T. F.	3,265 32	
Hearnden, A. (Feb. 23)	3,120 00		Racicot, W.	3,265 32	
Heisler, J. A.	4,140 00		Renaud, A.	3,265 32	
Humphrys, B. A.	3,300 00		Richardson, M.	3,265 32	
Hunter, P. S.	4,200 00		Rocheleau, J.	3,152 76	
Issalys, J.	3,300 00		Rose, A. E.	3,040 20	
Jackson, T. N.	3,715 80		Rowland, D. C.	3,120 00	
Joanisse, D.	3,603 12		Rump, T. R.	3,715 80	
Jordan, G. E.	3,265 32		St. Aubin, O.	3,378 00	
Jourdain, C.	3,660 00		Sales, W. T.	3,152 76	
Keefer, A.	3,900 00		Schoenherr, E. J.	3,000 00	
Kemp, J. O.	4,200 00		Shea, P. J.	3,603 12	
King, N.	3,040 20		Sherar, C. H.	3,120 00	
Kingsley, A. G. A.	3,240 00		Simard, R.	4,560 00	821 94
Kitchen, J. M.	6,000 00		Sinclair, D. D.	3,240 00	510 80
Kuszewski, Z.	4,200 00		Slack, D. W.	3,107 76	
Lagace, P.	3,152 76		Smith, J. W. B. (includ- ing sessional allowance, \$50 per month)	3,527 60	
Lamont, J.	3,603 12		Smith, W. L.	4,380 00	
Laroche, L.	3,265 32		Stanton, J. A.	4,200 00	
Latour, F. P.	3,120 00		Steele, R.	3,660 00	
Leblanc, A. D.	3,000 00		Sterling, J.	3,900 00	
Lefort, G. H.	3,120 00		Stewart, A. K.	3,603 12	
Lemay, H.	3,152 76		(Nov. 18)		
Letourneau, B.	3,240 00		Stuart, P. C.	3,265 32	
Lyon, R. W.	3,378 00		Temple, E. E.	4,800 00	
Marshall, F. S.	3,240 00		(Nov. 1)		
Maser, H. L.	3,120 00		Thompson, J. W. D. ..	3,480 00	
Mayer, L.	3,265 32		Thompson, N. L.	3,780 00	549 14
Mayer, O.	3,265 32		Thorburn, D. L. (includ- ing annual rental value of house, \$350)	3,300 00	
McDiarmid, C. A.	3,107 76		Toomey, R. E.	3,265 32	
(Apr. 1)			Walden, J. G. L.	3,660 00	
McDonald, D. L.	3,900 00	706 75	Walker, H.	3,040 20	
McKenna, J. C.	3,000 00		Watley, F.	3,265 32	
(Nov. 1)			Watts, C. T.	3,360 00	
McLean, R. J.	3,259 77		Webster, A. A.	4,800 00	
McWade, A.	3,000 00		Wells, A. V.	3,660 00	
Merrill, H. W.	4,200 00		Wells, L. S. W.	3,300 00	770 63
Michel, M.	3,378 00		Whitford, J. H.	4,200 00	807 56
Milligan, C. N.	3,040 20		Wild, G. A.	3,240 00	
Mills, A. K.	4,800 00	1,023 16	Wing, A.	3,265 32	
Monette, R.	3,300 00		Winter, R.	4,560 00	1,427 50
Moore, E. C.	3,715 80		Wood, S. J.	3,660 00	
Morin, H. J.	4,260 00		Wright, A. B.	4,380 00	
Nelles, R. C.	3,378 00		Wright, G.	3,480 00	
Nelson, E. L.	3,040 20				
Norris, E. V.	3,265 32				
Ouellette, J. R.	3,120 00				
Parkes, E.	3,040 20				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Fonberg, R. S.	\$ 1,530 24	Powers, M. E.	2,801 60
Halsall, J. L.	1,168 95	Ramage, J.	1,749 65

ENGINEERING BRANCH

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Blais, R., Chief Engineer	\$10,000 00		Gregory, A. W.	4,200 00	524 30
Adam, J. A.	3,480 00	\$ 1,135 38	Hall, G. L.	3,480 00	658 96
Allison, L. M.	3,900 00	1,013 55	Henderson, R. P.	4,200 00	802 18
Alport, F. (Feb. 1) ...	5,040 00				629 49*
Anderson, A. A.	6,000 00		Hertel, A. F.	3,000 00	
Anderson, G. B.	4,800 00	1,571 02	(Aug. 14)		
Ball, E. L. (Nov. 1) ...	3,120 00		Hibbard, D. E.	3,120 00	649 72
Bance, H.	4,200 00		(Feb. 12)		
Barrette, A. O.	3,900 00		Hill, H. G.	3,067 74	
Barwood, E. H.	3,000 00		Hirst, T.	3,000 00	
Betts, W. H.	3,480 00	1,242 77	Jeffery, C. C.	4,200 00	
Bisson, J. L.	6,600 00		Johnston, W. J.	5,700 00	2,434 92
Blanchard, A. F.	3,480 00				833 75*
Bolduc, P. E.	3,000 00		Joncas, J. R. L.	3,960 00	1,710 29
Bonaventure, J. E.	5,400 00		Kellett, J. E.	4,200 00	516 00
Boughner, J. W.	3,900 00		Kellie, G. E.	3,000 00	
Brophy, G. P.	3,300 00		Kelly, J. F.	3,480 00	
Brousseau, E. J. C. ...	3,600 00		Keyt, W. E.	4,200 00	
Brown, G. M.	5,400 00	981 00	Laferriere, R. A.	3,660 00	1,205 33
Brunet, L.	4,380 00		Lajoie, G.	3,960 00	
Buckle, C. W.	3,000 00	1,207 86	Lambert, J. B.	3,900 00	
Burbridge, G. H.	5,040 00		Lamontagne, J. H. (in- cluding annual rental value of house, \$180)	3,000 00	
Bureau, U. (including annual rental value of house, \$240)	3,540 00		Lamoureux, G.	3,660 00	1,209 31
Burgess, G. A.	3,240 00		Lamoureux, M.	3,900 00	1,492 06
Burrows, W. W.	3,000 00		Laniel, J. A.	5,040 00	1,400 61
Capelle, W. A.	3,300 00		Lariviere, M. G.	3,000 00	
(Apr. 13)			(July 10)		
Carmichael, J. W.	4,200 00		Laroche, L. P.	3,900 00	
Carwardine, B.	5,220 00		Latraverse, N.	3,120 00	574 29
Chevalier, J. P.	3,300 00	967 47	Laycraft, N. E.	3,900 00	
Clarke, T. G.	3,660 00	898 29	Lewis, D. R.	3,300 00	
Coutlee, W. F.	3,300 00		Lilley, L. G.	3,000 00	
Cox, O. S.	5,700 00		(Aug. 2)		
Craig, A.	3,900 00		Logie, H. R.	3,300 00	
Crookshank, A. R.	3,960 00	1,130 74	Logue, W. G.	3,300 00	
Cunningham, J. F.	3,900 00	1,032 30	Loignon, B. H.	3,900 00	1,159 13
Currie, C. W.	3,480 00		Lucas, J. W.	4,200 00	
Davy, H. M. (Mar. 3) .	4,140 00		MacGillivray, A.	3,000 00	
Decary, A. R.	6,000 00		(Oct. 11)		
Denis, L. V. (Apr. 12) .	4,080 00		MacLean, C. S.	3,420 00	1,247 73
Dery, J. L. (Aug. 3) ..	3,420 00		MacMillan, J. S.	3,300 00	
Dickinson, J.	3,300 00		MacTavish, W. I.	3,120 00	
Doncaster, P. E.	5,280 00		Manchester, D. E.	3,480 00	
(July 20)			Manuel, O. H.	3,060 00	
Egan, E. J.	3,660 00	1,236 53	(Nov. 22)		
Elliot, L. B.	4,380 00		Marion, E. P.	3,120 00	1,652 74
Ewing, W. C.	4,200 00		Martin, G. E.	6,300 00	
Faulkner, C. F.	3,660 00	996 19	Matheson, D. W.	3,480 00	
Feeney, J. F.	3,000 00	729 35	Mathieson, J. R.	3,660 00	506 99
Fowle, C. W.	3,120 00		McAllister, C. D.	4,380 00	
Gagnon, A. H.	3,300 00	1,787 31	McDonald, A. J.	3,120 00	
Gagnon, J. E.	4,380 00	1,922 36	McDonald, D. H.	4,380 00	571 79
Gilbert, E. V.	3,900 00		McKay, D. W.	3,300 00	526 71
Gillis, H. D.	4,080 00	1,240 87	McLaren, L. G.	4,380 00	1,890 58
Gilmore, W. J.	3,660 00		McLellan, J. J.	3,480 00	
Girard, J. T. F.	3,000 00		Meade, J. C.	3,480 00	609 02
Goodspeed, F. G.	6,600 00	1,000 10	Mellich, J. F.	4,380 00	
Grandmont, B.	5,400 00		Menard, J. R.	3,300 00	625 32
(Mar. 23)			Miles, F. A.	3,622 10	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Millar, G.	3,900 00	2,028 04	Scrimgeour, L. D.	3,000 00	
Miller, H. E.	4,200 00	630 87	(Mar. 16)		
Mineau, A. T.	3,900 00		Scroggie, G. N.	3,600 00	
Montague, T. M.	3,900 00		Smith, F. G.	4,740 00	
Moore, W. J.	3,480 00	\$67 01	Smith, G. E.	3,660 00	
Morgan, C. W.	4,200 00	885 28	Smith, G. R.	3,000 00	
Morton, K. W.	5,700 00	1,230 53	Soderlund, C. M.	3,039 20	
Mosher, P. D.	3,900 00	1,148 52	Stevens, T. H.	3,120 00	
Newcomen, T.	3,900 00	1,310 11	(Nov. 22)		
Nicholson, R. H.	3,660 00	702 62	Sutherland, D. H.	3,300 00	
O'Meara, A. P.	3,300 00		Tapley, A. G.	4,380 00	
Paget, A. E.	3,000 00		Theriault, J. H.	3,900 00	605 85
Partridge, J. K.	4,380 00	743 57	Thexton, R. D.	3,660 00	1,436 82
Patriquen, F. A.	3,480 00	1,437 34	Thurber, G. H.	4,800 00	
Phomin, B. L.	3,480 00	713 14	Tracey-Gould, A. V. ..	3,960 00	
Plummer, W. E.	3,300 00		Trudeau, L. G.	5,400 00	1,355 02
Prior, W. D.	3,480 00	818 22	Valiquet, J. P.	4,800 00	
Range, G. N.	3,480 00	676 73	Valmunen, I. W.	3,116 26	
Robertson, W. F.	3,000 00		Viens, E. (July 19) ...	4,620 00	
Ross, J. A.	3,660 00		Vogin, J. M.	3,960 00	706 39
Ross, N. (including annual rental value of house, \$300)	3,300 00		Walkey, A. W.	3,660 00	1,326 46
Rous, R. C.	3,360 00		Ward, W. A.	3,780 00	
Rowbotham, A. E.	3,300 00		Webster, A.	3,900 00	977 60
Roy, L. de B.	3,300 00		Webster, J. G.	3,000 00	
Saint, J. B.	3,300 00		Wellner, L. E.	3,000 00	
St. Laurent, A. A.	4,200 00		White, C. E.	3,300 00	2,106 35
			Wilks, E. F.	3,300 00	596 09
			Wilson, J. M.	5,700 00	1,165 52
			Wood, A. R.	3,660 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bartlett, L. H.\$	937 85	Johnson, F. E.	893 29	Olmstead, B. R. ..	646 72
Bright, J. E.	765 85	Johnson, M. W. ...	1,068 10	Prentice, L.	1,943 55
Cameron, N.	652 05	Kennedy, R. C. ...	1,173 35	Ryan, W. W.	599 05
Cox, H. G.	933 84	Leblanc, J. E.	1,457 75	Stensby, J.	507 62
Davies, C. L.	567 20	MacKean, J. L.	1,000 76	Stensby, M.	673 12
Dumont, E.	1,122 58	Malavsky, D. S. ...	719 85	Stera, S.	806 15
Fitzgerald, F. J. ..	1,858 22	Normoyle, W. J. ..	862 75	Villandre, J. A.	1,966 38

TELEGRAPH BRANCH

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McDonald, A., General			Mead, C. H.	3,780 00	675 36
Supt.\$	5,400 00	\$ 1,099 21	Patterson, S. G.	3,120 00	
Bishop, R. G.	4,200 00	845 09	Routier, G. E.	3,120 00	
Bray, J. E.	3,600 00		Schubert, D.	3,240 00	1,335 24
Burgess, J. H.	3,120 00	693 54	Watson, J. B. (plus living quarters, \$420) ..	3,120 00	
Egan, W. D.	3,300 00		Young, A.	3,120 00	667 05
Elmer, P. R.	3,420 00				
McKay, G. W.	3,420 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Buck, F.\$	970 29	McNeil, J. R.	583 06	Sampson, C.	850 46
Clark, R. M.	584 59	Napper, A. G.	901 85	Slade, J. C.	1,311 37
Heath, W. W.	686 70	Neale, G. M.	1,013 50	Spencer, W. E.	536 80
Logue, J.	1,175 44				

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Ahearn & Soper, Limited, Ottawa, Ont., \$11,889.90; Allan & Viner Construction Company, Limited, Vancouver, B.C., \$14,200.93; Anthes Foundry, Limited, Winnipeg, Man., \$71,528.42; Armco Drainage & Metal Products of Canada, Limited, Winnipeg, Man., \$46,574.48.

B.C. Electric Railway Company, Limited, Vancouver, B.C., \$59,342.92; L. E. Baker & Company, Limited, Yarmouth, N.S., \$25,810.63; W. E. Bond, Tofino, B.C., \$10,773.98; A. C. Branch, Bathurst, N.B., \$14,717.57; F. H. Brisson & Sons, Ltd., Cheverie, Hants County, N.S., \$11,912.14; British American Oil Company, Limited, Toronto, Ont., \$38,352.90; Stanley G. Brookes, Ottawa, Ont., \$13,909.95; Builders Sales, Limited, Ottawa, Ont., \$15,126.67.

City of Calgary, Alta., \$12,875.40; Campbell Steel & Iron Works, Ottawa, Ont., \$22,753.16; Canada Cement Company, Limited, Montreal, Que., \$14,017.05; Canada Creosoting Company, Limited, Montreal, Que., \$92,306.90; Canada Paint & Contracting Company, Victoria, B.C., \$17,568.68; Canadian General Electric Co., Limited, Toronto, Ont., \$33,866.34; Canadian National Railways, Montreal, Que., \$30,474.62; Canadian Pacific Air Lines, Ltd., Montreal, Que., \$19,514.23; Canadian Public Booth Company, Limited, Arnprior, Ont., \$124,348.35; Cassidy's, Limited, Montreal, Que., \$11,320.43; Ashley Colter, Limited, Fredericton, N.B., \$37,705.48; Conger Lehigh Coal Co., Ltd., Toronto, Ont., \$31,959.93; Leonard M. Copeland, Ottawa, Ont., \$18,389.75; Crane, Limited, Montreal, Que., \$17,477.81; M. N. Cummings, Westboro, Ont., \$33,864.44; S. Cunard & Company, Ltd., Halifax, N.S., \$10,218.99; Jas. C. Curry, Cartage, Ottawa, Ont., \$10,688.

D'Aigle & Paul, Limited, Montreal, Que., \$21,216.73; Daniels & Mannard, Ltd., Montreal, Que., \$13,773.40; Thomas D'Arcy's Transfer, Ottawa, Ont., \$10,727.60; Diethers, Ltd., Vancouver, B.C., \$13,494.12; Dominion Coal Company, Limited, Sydney, N.S., \$14,428.28; Dominion Government—Federal District Commission, \$36,320.80; Department of National Defence, \$16,819.51; National Film Board, \$14,116.06; War Assets Corporation, \$138,861.66; Duford, Limited, Ottawa, Ont., \$31,544.80; Dustbane Products, Limited, Ottawa, Ont., \$18,502.58.

Eastern Coal Company, Ltd., Saint John, N.B., \$13,507.80; City of Edmonton, Alta., \$17,623.50; Elie Coal, Ltd., Montreal, Que., \$70,398.12.

Fournier Van & Storage, Ltd., Ottawa, Ont., \$32,439.79; Fraser River Pile Driving Co., Ltd., New Westminster, B.C., \$11,027.04; C. A. Fraser Cartage & Storage, Toronto, Ont., \$11,964.27.

Frank Gagne, Campbell River, B.C., \$25,656.86; John M. Garland, Son & Co., Ltd., Ottawa, Ont., \$25,313.01; Geo. C. Graves Construction Company, Limited, Ottawa, Ont., \$68,401.42.

Hayward Lumber Co., Ltd., Edmonton, Alta., \$19,203.42; Hickey & Aubut, Incorporated, Montreal, Que., \$10,725.10; Home Oil Distributors, Limited, Vancouver, B.C., \$20,457.88; Hudson's Bay Company, Edmonton, Alta., \$33,711.85; Hydro-Quebec, Montreal, Que., \$82,689.86; Hygiene Products, Limited, Montreal, Que., \$23,184.53.

Imperial Oil, Limited, Toronto, Ont., \$59,194.68; Imperial Typewriters of Canada, Ottawa, Ont., \$37,290.10; Independent Coal & Lumber Co., Limited, Ottawa, Ont., \$662,375.69; Irving Oil Co., Ltd., Saint John, N.B., \$12,494.80; Eugene Jinchereau, Quebec, Que., \$16,665.77; Martin Kiely Company, Ltd., Montreal, Que., \$12,510.26.

Gaspard Lamy, Trois-Rivieres, Que., \$16,616.43; T. Landry, Limited, Ottawa, Ont., \$23,320; H. D. Layfield, Vancouver, B.C., \$12,200.22; E. Leonard & Sons, Limited, London, Ont., \$13,955.85.

MacCullough & Co., Ltd., Halifax, N.S., \$11,335.05; MacDonnell & Conyers, Ottawa, Ont., \$18,738.42; Marchand Electrical Company, Limited, Ottawa, Ont., \$20,255.93; Maritime Electric Co., Limited, Charlottetown, P.E.I., \$12,415.99; Evan S. Martin, Toronto, Ont., \$13,110.41; Mayo Lumber Co., (1943), Ltd., Paldi, B.C., \$11,649.96; McAuliffe-Grimes Lumber Co., Ltd., Ottawa, Ont., \$15,778.33; McBain & Jack, Winnipeg, Man., \$18,859.10; McColl Frontenac Oil Co., Ltd., Toronto, Ont., \$12,279.55; James McDonald Construction Co., Ltd., Victoria, B.C., \$18,397.99; The Monarch Lumber Co., Ltd., Rosthern, Sask., \$10,662.32; City of Montreal, Que., \$32,707.34; Murphy-Gamble, Ltd., Ottawa, Ont., \$13,012.07.

National Petroleum, Ltd., Montreal, Que., \$174,806.89; Northern Electric Company, Ltd., Montreal, Que., \$71,741.84; Northern Transportation Company, Ltd., Edmonton, Alta., \$59,070.78; Nova Scotia Light & Power Co., Ltd., Halifax, N.S., \$30,709.69.

Office Specialty Manufacturing Co., Ltd., Newmarket, Ont., \$70,670.66; A. T. O'Leary & Co., Ltd., Halifax, N.S., \$27,762.61; O'Leary's, Limited, Ottawa, Ont., \$26,621.93; Otis-Fensom Elevator Co., Ltd., Hamilton, Ont., \$130,177.16; Corporation of the City of Ottawa, Ont., \$153,862; Ottawa Hydro-Electric Commission, Ottawa, Ont., \$150,412.42; Ottawa Light Heat and Power Co., Ltd., Ottawa, Ont., \$398,233.06.

Pacific Pile Driving Co., Ltd., Victoria, B.C., \$22,858.18; Parkdale Manufacturing Co., Ottawa, Ont., \$29,829.93; A. Pickard & Son, Ltd., Charlottetown, P.E.I., \$19,327.70; H. H. Popham & Company, Limited, Ottawa, Ont., \$51,797.13; City of Quebec, Que., \$14,912.75; Quebec Power Co., Quebec, Que., \$29,840.58; City of Regina, Sask., \$15,535.32; Wm. Robertson & Son, Halifax, N.S., \$24,749.59; Rogers (Montreal), Ltd., Montreal, Que., \$54,778.36.

Saillant & Fils, Engr., Montreal, Que., \$13,223.01; W. D. St. Cyr, Hull, Que., \$16,153.82; Saskatchewan Power Commission, Regina, Sask., \$16,523; City of Saskatoon, Sask., \$13,125.21; J. J. Shea & Company, Ltd., Montreal, Que., \$19,761.80; Sorel Mill & Builders Supply, Sorel, Que., \$19,969.56; Steel Equipment Company, Ltd., Pembroke, Ont., \$79,915.90; Bruce Stewart & Co., Limited, Charlottetown, P.E.I., \$18,364.79.

Therion Company, Ltd., Ottawa, Ont., \$39,375.25; Toronto Hydro-Electric System, Toronto, Ont., \$66,527.79; Toronto Terminals Railway Company, Toronto, Ont., \$106,098.17; Joseph Tremblay, Montreal, Que., \$18,122.28; Turnbull Elevator Co., Ltd., Toronto, Ont., \$24,730.17.

Valiquette Distributors, Ltd., Montreal, Que., \$22,756.03; Weymouth Shipping Company, Weymouth, N.S., \$18,956.82; Fred A. Wilson Contracting Co., Ltd., Ottawa, Ont., \$11,320.75; City of Winnipeg, Hydro-Electric System, Winnipeg, Man., \$23,298.66; Winnipeg Electric Company, Winnipeg, Man., \$22,897.11; G. H. Wood & Co., Ltd., Montreal, Que., \$42,914.89.

1947-1948
PUBLIC ACCOUNTS

PART II
VA

DEPARTMENT OF RECONSTRUCTION AND SUPPLY
(including the National Research Council)

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

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Housing.....	VA- 9
Jet Engines and Aircraft.....	VA-13
Loans and Advances.....	VA-15
Reconstruction Projects.....	VA-13
Salaries, \$3,000 or over	
Department.....	VA-18
National Research Council.....	VA-67
Steel Subsidies.....	VA-14
Suppliers, \$10,000 or over	
Department.....	VA-20
National Research Council.....	VA-71
Travelling expenses, removal expenses, allowances	
Department.....	VA-18
National Research Council.....	VA-67

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

SUMMARY

(Excluding the National Research Council—see page VA—63)

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—

Ordinary	7,251,528 60	
Demobilization and Reconversion	62,215,757 31	
		69,467,285 91

Revenues—

Ordinary	381,457 76	
Special Receipts	156,979,372 55	
Other Credits	3,704,382 77	
		161,065,213 08

Net Credit		<u>\$ 91,597,927 17</u>
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Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31 1948
ASSETS			
[3] Loans and Advances—			
(c) Sundry Government Agencies	1,893,074 09	24,655,122 80	26,548,196 89
(e) To United Kingdom and Other Governments	2,058,836 03	2,058,836 03	
(f) Miscellaneous	5,311,210 07	1,780,861 96	3,530,348 11
[4] Investments—			
(b) Central Mortgage and Housing Corporation—Capital	25,000,000 00		25,000,000 00
(e) Balances receivable under Agreements of Sale of Crown Assets	11,455,571 08	1,943,441 20	9,512,129 82
(f) Miscellaneous	52,383,174 48		52,383,174 48
	<u>\$ 98,101,865 75</u>	<u>\$ 18,871,983 55</u>	<u>\$ 116,973,849 30</u>
LIABILITIES			
[10] Floating Debt—			
(b) Stock Payable on Demand	125,609 40	25,671 60	99,937 80
(d) Outstanding Cheques and Warrants	5,609 00	1,130 31	6,739 31
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	31,781,135 59	20,582,863 07	11,198,272 52
[14] Sundry Suspense Accounts	5,108,207 33	2,851,257 65	2,256,949 68
	<u>\$ 37,020,561 32</u>	<u>\$ 23,458,662 01</u>	<u>\$ 13,561,899 31</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page VA—15 of this section.

GENERAL COMMENTS

Pursuant to the provisions of the Public Service Re-arrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 1113 of March 27, 1947, the control and supervision of that part of the Public Service administering research and development as it applies to industry, and staff now employed therewith, were transferred from the Minister of Reconstruction and Supply to the Honorary Advisory Council on Scientific and Industrial Research (National Research Council) as and from April 1, 1947. P.C. 1113 also directed that the appropriation or appropriations available for such purposes shall continue to be available under the National Research Council. The details of the 1947-48 expenditures from an amount of \$120,000 for Research and Development under Vote 568 will be found in this section under the National Research Council.

By authority of P.C. 337, January 30, 1948, the control and administration of the affairs and assets of Park Steamship Company, Limited, a government-owned company, were transferred from the Minister of Reconstruction and Supply to the Minister of Transport effective February 1, 1948; the Balance Sheet as at March 31, 1948 and supporting schedules are, therefore, shown in the section pertaining to the Department of Transport.

There are two Appendices to this Section, commencing at page VA-23. The first contains the departmental balance sheet and supporting schedule; the second, balance sheets, certified by the Auditor General of Canada, together with operating statements of the Crown Companies operated under agreements with the Minister.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Return on Investments	353,827 51	288,513 59
Privileges, Licences and Permits		960 00
B Refunds of Expenditure	20,493 90	16,820 54
C Miscellaneous	7,136 35	928 35
Total Ordinary	381,457 76	307,222 48
Special Receipts and Other Credits—		
D Refunds of Previous Years' War and Demobilization Expenditures	79,240,456 73	152,227,773 14
E Sale of Surplus War Assets	63,380,583 00	184,298,582 94
F Miscellaneous War, Demobilization and Reconversion Revenues	14,358,332 82	33,319,263 95
G Write-up from Consolidated Deficit Account of Expenditures by certain Crown Companies previously charged to War, Demobilization and Reconversion Appropriations	3,704,382 77	
Grand Total	\$161,065,213 08	\$370,152,842 51

Details

Ordinary Revenue—	
A Return on Investments: Algoma Steel Corporation, Ltd., \$183,910.60; Atlas Steels, Ltd., \$19,620.95; Central Mortgage & Housing Corporation—interest on debentures, \$92,163.95, interest on past due balances, Home Improvement Loans Guarantee Act, c. 11, 1937, \$7,808.92; Dominion Steel & Coal Corporation, Ltd., \$47,381.33; miscellaneous coal companies, \$2,941.76	353,827 51
Interest due the Crown on loans and investments	
B Refunds of Previous Years' Expenditures: Central Mortgage & Housing Corporation—recovery of losses, Home Improvement Loans Guarantee Act, c. 11, 1937, \$17,758.57; coal subventions, \$2,735.33	20,493 90
C Miscellaneous: Fines and forfeitures, \$6,000; sundry, \$1,136.35	7,136 35
Total Ordinary	381,457 76
Special Receipts and Other Credits—	
D Refunds of Previous Years' War and Demobilization Expenditures: Miscellaneous refunds from contractors, in connection with cost audits, voluntary refunds, renegotiation of contracts, and special discounts where the basis of settlement precludes distribution to individual contracts	58,250,648 07

Net production refunds from pre-financed plants	4,634,774	37
Amortization of capital expenditure in connection with War Supplies Ltd. orders	10,994,089	48
Proceeds from sales of Wartime Housing Ltd. properties, received from Central Mortgage and Housing Corporation	2,243,688	41
Refunds of expenditures charged in previous years to Termination of Contracts, Mutual Aid, Investment in Plant and Equipment, Emergency Coal Production Board and Miscellaneous War Expenses: Boyles Bros. Drilling Co., Ltd., \$22,674.67; Canadair, Ltd., \$298,590.08; Canadian General Electric Co., Ltd., \$20,950.75; Canadian Industries Ltd., \$72,546.60; Canadian National Railways, \$80,608.10; Canadian Pacific Airlines, Ltd., \$28,725.45; Canadian Pacific Railway Co., \$12,958.60; Canadian Westinghouse Co., Ltd., \$9,366.27; Chrysler Corporation of Canada, Ltd., \$303,661.02; De Havilland Aircraft of Canada, Ltd., \$666,700.74; Dominion Coal Co. Ltd., \$100,029.81; Ford Motor Co., of Canada, Ltd., \$108,232.23; Town of Lauzon, Que., \$30,763.22; Otis-Fensom Elevator Co., Ltd., \$421,593.43; Park Steamship Co., Ltd., \$445,178.08; Philco Corporation of Canada, Ltd., \$53,619.08; R.C.A. Victor Co., Ltd., \$163,613.71; Star Shipyard (Mercer's), Ltd., \$9,513.56; United Kingdom Government, (General Settlement Account), \$81,547.31; War Assets Corporation, \$138,850.81; sundry receipts under \$5,000 each, \$47,532.88	3,117,256	40
		<u>79,240,456</u>

E Sale of Surplus War Assets:

War Assets Corporation	61,583,851	99
Less receipts applied against "Investments" (see page VA—15) in connection with the sale of the following plants: Noranda Mines, Ltd., \$900,000; North American Cyanamid, Ltd., \$720,000; Vivian Diesels & Munitions, Ltd., \$11,432.84	1,631,432	84
		<u>59,952,419</u>
Sales through War Assets Corporation to Dominion Government Departments, settlement for which was made direct to this Department in accordance with Treasury Board direction	3,428,163	85
		<u>63,380,583</u>

F Miscellaneous War, Demobilization and Reconversion Revenues:

Net revenue derived from the operation of government-owned companies and Crown plants: Park Steamship Co., Ltd., \$1,148,165.82, (revenue subsequent to January 31, 1948, is shown under the Department of Transport)	1,148,165	82
Profit on War Supplies Ltd. orders	4,497,466	64
Rental of buildings and equipment: Central Mortgage & Housing Corporation, (Emergency Shelter), \$158,767.02, (Home Conversion), \$357,406.81; (Wartime Housing Properties), \$4,396,783.83; St. John Drydock & Shipbuilding Co., Ltd., \$5,185.50	4,918,143	16
Miscellaneous: Canadian Acme Screw & Gear, Ltd., \$27,500; Dominion Arsenals, \$20,886.48; Department of National Revenue, (refund of duties and taxes), \$3,615,625.96; Fairchild Aircraft, Ltd., \$79,524.19; Arthur S. Leitch Co., Ltd., \$46,840; sundry receipts under \$5,000 each, \$4,180.57	3,794,557	20
		<u>14,358,332</u>

G Write-up from Consolidated Deficit Account of Expenditures by certain Crown Companies previously charged to War, Demobilization and Reconversion Appropriations:

Canadian Arsenals, Ltd., \$2,500,000; Wartime Oils, Ltd., \$1,204,382.77; (for details see [3] Loans and Advances page VA—15)	3,704,382	77
		<u>\$161,065,213</u>
Grand Total		<u>08</u>

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
VA- 7	Stat.	Minister of Reconstruction and Supply—Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
DOMINION COAL BOARD					
VA- 8	349	Dominion Fuel Board—Administration and Investigations.....	38,004 00	29,471 66	24,891 99
VA- 8	350	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00	767,280 31	1,465,722 82
VA- 8	Stat.	Subsidies under the Domestic Fuel Act.....	41,735 17	41,735 17	50,315 67
VA- 8	Stat.	Subsidy payments under an Act to place Canadian Coal used in the manufacture of iron and steel on a basis of equality with imported coal.....	304,108 17	304,108 17	234,827 00
HOUSING					
VA- 9	Stat.	Tax Payments.....	38 31	38 31	203 32
VA- 9	Stat.	Housing Research and Community Planning...	313,957 96	313,957 96	250,632 45
VA- 9	Stat.	Appraisal and Inspection Fees.....	28,147 09	28,147 09	10,118 92
VA- 9	Stat.	Home Improvement Loans—Losses.....	3,336 56	3,336 56	1,534 30
ATOMIC ENERGY CONTROL BOARD					
VA-10	355	Administration Expenses.....	115,000 00	29,850 72	12,370 80
VA-11	356	Researches and Investigations with respect to Atomic Energy.....	150,000 00	150,000 00	
VA-11	357	Chalk River Project—Capital and Operating Expenses.....	5,573 000 00	5,571,602 65	
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			954 00
		Total Ordinary.....	11,079,327 26	7,251,528 60	2,063,571 27
DEMOBILIZATION AND RECONVERSION					
VA- 7	568	Departmental Administration....1,989,208 00			
		†Less transferred.....120,000 00			
			1,869,208 00	1,304,546 46	4,140,346 63
VA-11	569	*To provide for the liquidation of contracts, including commitments of previous years....	2,500,000 00	1,007,202 71	24,743,239 90
VA-13	570	Reconstruction Projects, subject to allocation by the Treasury Board.....	5,000,000 00	591,419 21	269,226 09
		Housing Development, including commitments of previous years—			
VA- 9	571	* To provide for payments to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses.....	1 00		
VA-10	572	Home Conversion Plan.....	250,000 00	73,227 99	88,137 10
VA-10	573 }	Emergency Shelter—Administration.....	3,100,000 00	1,984,688 82	2,072,522 71
VA-10	574 }				
VA-10	574 }	Wartime Housing Limited.....	52,500,000 00	36,500,000 00	33,162,646 61
VA-10	575 }				
		Cost of moving houses from one locality to another to meet emergency shelter requirements.....	700,000 00		
VA-13	576	Incentive Bonus to industry to expedite production of strategic building materials.....	400,000 00	346,600 12	
VA-14	577 }	To provide for production and transportation subsidies (a) for Canadian steel producers and (b) on steel, iron and coal, under such terms and conditions as may be approved by the Governor in Council.....	15,000,000 00	7,950,284 21	12,662,799 41

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
VA-14	578	Administration, reconversion and operation of Canadian Arsenals Limited (formerly included other Crown Companies and/or Crown Plants).....	2,990,000 00	1,558,240 93	10,784,047 15
VA-12	579 922	Termination of Contracts.....	7,500,000 00	6,399,546 86	55,199,723 62
VA-13	923	To provide for Research and Development of Jet Engines and Aircraft.....	4,500,000 00	4,500,000 00	
		Total Demobilization and Reconversion	96,309,209 00	62,215,757 31	143,122,689 22
		Grand Total.....	\$107,388,536 26	\$69,467,285 91	\$145,186,260 49

* Complete title is shown in the following details.

† Transferred to National Research Council in accordance with P.C. 1113 of March 27, 1947.

Salary of Minister, Rt. Hon. C. D. Howe, Salaries Act, c. 24, 1944.....	\$	10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$	2,000 00

Rt. Hon. C. D. Howe received travelling expenses of \$3,000 which were charged to Vote 568.

Vote 568 Departmental Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	1,594,208 00	1,487,458 00	1,138,310 67
A Travelling Expenses and Living Allowances	150,000 00	140,000 00	56,961 11
Publicity	50,000 00	30,000 00	645 86
Telegrams, Telephones and Postage	75,000 00	75,000 00	36,535 77
Printing and Stationery, including equipment	35,000 00	35,000 00	23,004 89
Freight, Cartage and Express	10,000 00	10,000 00	5,412 21
B Professional and Special Services and Expenses	20,000 00	40,000 00	39,867 81
Rent, Light and Heat	5,000 00	5,000 00	912 34
Miscellaneous	50,000 00	46,750 00	2,895 80
	1,989,208 00		
Less: Transferred to National Research Council, P.C. 1113 of March 27, 1947	120,000 00*		
	\$1,869,208 00	\$1,869,208 00	\$1,304,546 46

*See National Research Council, page VA—66.

As at March 31, 1948, there were 310 salaried employees being paid from this vote, of whom 5 were permanent and 335 temporary.

A The following employees, serving without salary received per diem allowances (rates shown in parentheses) as follows: J. A. Brodie, \$165 (\$15); S. Burke, \$3.075 (\$25); L. Daviault, \$337.50 (\$15); B. H. Higgins, \$1,290 (\$15); H. Kennedy, \$60 (\$15); M. Lamontagne, \$264 (\$12); G. Letendre, \$90 (\$10); H. Lumsden, \$150 (\$15); F. S. McKinnon, \$75 (\$15); E. J. Menard, \$150 (\$15); C. D. Orchard, \$495 (\$15); G. H. Prince, \$412.50 (\$15); D. M. Stephens, \$165 (\$15); M. C. Urquhart, \$102 (\$12).

Travelling expenses of \$500 or over were paid to officials, serving without salary, as follows: B. H. Higgins, \$546.40; D. A. Jones, \$2,458.24; G. H. Lewis, \$4,876.89; C. D. Orchard, \$1,506.24; G. H. Prince, \$794.53; R. Redler, \$536.96; D. M. Stephens, \$527.50; W. H. Stoker, \$1,947.12.

B Legal expenses amounting to \$30,310.01 were paid from this allotment and payments amounting to \$1,000 or over were made as follows: Fernand Choquette, Quebec, Que., \$2,679.78; Stanislas Dery, St. Johns, Que., \$1,034.41; G. L. Fraser, Vancouver, B.C., \$5,679.06; C. A. Geoffrion, Montreal, Que., \$1,595.90; Geoffrion & Prud'homme, Montreal, Que., \$1,004.40; R. D. Guy, Winnipeg, Man., \$1,102.19; P. G. Hodges, Regina, Sask., \$2,182.73; Porter, Allen and Millard, Calgary, Alta., \$1,900.83; C. G. Quinlan, Montreal, Que., \$3,617.18; H. W. Riley, Calgary, Alta., \$1,145.72; Guy Roberge, Quebec, Que., \$2,700.91; J. C. Wilson, Vancouver, B.C., \$2,550.

DOMINION COAL BOARD

Vote 349 Dominion Fuel Board—Administration and Investigations

	Estimates	Allotments	Expenditures
Total Salaries	31,152 00	31,152 00	27,939 42
Other Pay-list Items	1,852 00	1,852 00	50 14
Printing and Stationery	1,000 00	1,000 00	684 25
Travelling Expenses	1,000 00	1,000 00	721 88
Sundries	3,000 00	3,000 00	76 47
	<u>\$ 38,004 00</u>	<u>\$ 38,004 00</u>	<u>\$ 29,471 66</u>

This vote was provided for the expenses of administering the Dominion Fuel Board. However, by section 9 (1) of the Dominion Coal Board Act, c. 57, 1947, the powers, duties and functions of the Dominion Fuel Board were transferred to the Dominion Coal Board and expenditures in connection with the latter were made from this appropriation.

The Dominion Coal Board was constituted by section 3 of the above Act, which, by P.C. 4303, October 21, 1947, was proclaimed to be in force effective October 25, 1947. The Act provides *inter alia*, that, (a) the Board shall consist of not more than seven members appointed by the Governor in Council, (b) one of the members shall be appointed by the Governor in Council to be the Chairman of the Board who shall be paid such salary as the Governor in Council may fix, (c) the Chairman shall be the chief executive officer of the Board, (d) each member, other than the Chairman, shall be paid such remuneration for his services as the Governor in Council may fix and shall be entitled to be paid his travelling and living expenses.

Under authority of various Orders in Council, the following members were appointed: W. E. Uren, Ottawa, Ont., Chairman; Ian MacLaren, Toronto, Ont.; D. W. Morrison, Glace Bay, N.S.; E. J. Renaud, Quebec, Que.; P. Streeter, Saint John, N.B.; G. A. Vissac, Vancouver, B.C.; W. C. Whittaker, Calgary, Alta.

P.C. 126/4433, October 30, 1947 and P.C. 4561, November 7, 1947, authorized payment to the members for their services at the rate of \$25 per day. Payments in this respect were as follows: Ian MacLaren, \$100; D. W. Morrison, \$175; P. Streeter, \$175; G. A. Vissac, \$350; W. C. Whittaker, \$150.

G. A. Vissac received travelling expenses of \$511.15.

As at March 31, 1948, there were 13 salaried employees being paid from this vote, of whom 6 were permanent and 7 temporary.

Vote 350 Payments in connection with the movements of coal under conditions prescribed by the Governor in Council.....	4,500,000 00
Expenditures	<u>\$ 767,280 31</u>

Subventions amounting to \$5,000 or over were paid to the following: Canadian Collieries (Dunsmuir) Ltd., Nanaimo, B.C., \$5,763.06; Canadian National Railways, Montreal, Que., \$432,537.04; Canadian Pacific Railway Co., Montreal, Que., \$199,356.71; Dominion Coal Co., Ltd., Sydney, N.S., \$80,216.06; Northern Alberta Railways Co., Edmonton, Alta., \$11,323.65; Old Sydney Collieries, Ltd., Trenton, N.S., \$6,323.89; Sydney and Louisburg Railway Co., Sydney, N.S., \$26,535.63.

Subsidies under the Domestic Fuel Act, c. 52, 1927.....	<u>\$ 41,735 17</u>
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Subsidies at \$1 per net ton of Canadian coal used in the production of coke for domestic use were paid to the following companies: British Columbia Electric Power and Gas Company, Ltd., Vancouver, B.C., \$39,576.05; Nova Scotia Light and Power Company, Ltd., Halifax, N.S., \$2,159.12.

Subsidy payments under an Act to place Canadian coal used in the manufacture of iron and steel on a basis of equality with imported coal, c. 6, 1930.....	<u>\$ 304,108 17</u>
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Subsidy payments of 49½ cents per net ton on bituminous coal mined in Canada and converted into coke and used in the smelting of iron from ore, and in the manufacture of steel ingots or steel castings were made to the Dominion Steel and Coal Corporation, Limited, Sydney, N.S.

HOUSING

Tax Payments—National Housing Act, c. 49, 1938.....	\$ 38 31
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Section 22, Part III of the Act authorized the Minister to pay the municipal taxes (if levied) on houses valued at not more than \$4,000 which were constructed during the period commencing June 1, 1938, and ending December 31, 1940, or on such earlier date as might be set by the Governor in Council on the following basis: 1st year—100 per cent; 2nd year—50 per cent; 3rd year—25 per cent.

By P.C. 4021 of December 5, 1939, payments were restricted to taxes on houses, the construction of which was commenced before May 31, 1940.

The above payments were made by the Central Mortgage and Housing Corporation, which was reimbursed under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945.

Housing Research and Community Planning—National Housing Act, c. 46, 1944, as amended	\$ 313,957 96
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Expenditures were made under authority of section 30 of an Act to amend the National Housing Act, 1944, c. 61, 1946, which states that "it shall be the responsibility of the Corporation to cause investigations to be made into housing conditions and the adequacy of existing housing accommodation in Canada or in any part of Canada and to cause steps to be taken for the distribution of information leading to the construction or provision of more adequate and improved housing accommodation and the understanding and adoption of community plans in Canada."

The above payments were made by the Central Mortgage and Housing Corporation which was reimbursed under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945.

Appraisal and Inspection Fees—National Housing Act, c. 46, 1944 as amended.....	\$ 28,147 09
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Section 7 of an Act to amend the National Housing Act, 1944, c. 61, 1946, states that the Central Mortgage and Housing Corporation may agree with an approved lending institution to meet certain travelling expenses incurred in the making of joint loans under Parts I, II and III of this Act for the construction of houses on farms or in small or remote communities designated by the Corporation.

The above amount was paid by the Corporation which was reimbursed under authority of the Central Mortgage and Housing Corporation Act, c. 15, 1945.

Home Improvement Loans—Losses, Home Improvement Loans Guarantee Act, c. 11, 1937. \$	3,336 56
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The Act guarantees lending institutions against losses sustained on defaulted home improvement loans, but stipulates that the government liability in this regard shall not exceed 15 per cent of the aggregate amounts of home improvement loans made by any such approved lending institution.

Gross expenditures amounted to \$3,336.56; but \$17,758.57 was received from debtors in default and credited to Ordinary Revenue—Refunds of Previous Years' Expenditures, and a further amount of \$7,808.92, representing interest on past due balances, was received and credited to Ordinary Revenue—Return on Investments.

All transactions were made through the Central Mortgage and Housing Corporation.

Vote 571 Housing Development, including commitments of previous years—To provide for payments of amounts owing under guarantees pursuant to Item 60 of Schedule A to the Appropriation Act, No. 6, 1946 (and pursuant to corresponding items in previous Appropriation Acts) to approved lending institutions in respect of loans made for the purpose of financing the conversion of existing houses into multiple family houses, such payments to be made out of unappropriated moneys in the Consolidated Revenue Fund	\$ 1 00
Expenditures	nil

No payments were made under the above authority.

Vote 572 Housing Development, including commitments of previous years—Home Conversion Plan	250,000 00
Expenditures	\$ 73,227 99

Under this Plan, the Minister is authorized by Order in Council to lease large houses from owners and convert them into multiple dwelling units. Generally speaking, the lease is taken for a period of 5 years, with an option to renew for an additional period of 3 years.

Payments amounting to \$73,227.99 were made to Central Mortgage and Housing Corporation, and net revenue derived from the Home Conversion Program amounting to \$357,406.81 was received from that Corporation and credited to Special Receipts—Miscellaneous War, Demobilization and Reconversion Revenues.

Vote 573 (and Vote 919, Further Supplementary Estimates) Housing Development, including commitments of previous years—Emergency Shelter—Administration	3,100,000 00
Expenditures	\$1,984,688 82

By P.C. 9439, December 19, 1944, the Emergency Shelter Regulations were enacted. A national organization was established to explore all means of providing temporary and emergency accommodation for families suffering hardship through lack of shelter. Frequently accommodation can be secured but substantial expenditures must be made to render it suitable for occupancy by a family. Where these expenditures impose an unreasonable burden upon a particular municipality, assistance is provided by participating in the necessary capital expenditures. The administrative expenses incurred by the Emergency Shelter Administration are payable from this vote.

Payments amounting to \$1,984,688.82 were made to Central Mortgage and Housing Corporation and rental revenue derived from the Emergency Shelter Program amounting to \$158,767.02 was received through that Corporation and credited to Special Receipts—Miscellaneous War, Demobilization and Reconversion Revenues.

Vote 574 (and Vote 920, Further Supplementary Estimates) Housing Development, including commitments of previous years—Wartime Housing Limited	52,500,000 00
Expenditures	\$ 36,500,000 00

This vote was provided for the cost of construction of housing projects at various points across Canada to meet emergency requirements for the accommodation of war veterans and their dependents. The above expenditure represents advances to Wartime Housing Limited from which an accounting is still to be received for an amount of \$1,231,506.56. As these projects are completed, the management and control of the houses is transferred to Central Mortgage and Housing Corporation under authority of P.C. 396, February 3, 1947.

Net rental revenue amounting to \$4,396,783.83 was received through the Corporation and credited to Miscellaneous War, Demobilization and Reconversion Revenues.

For further details see Schedule to Reconstruction and Supply Balance Sheet, page VA-26.

Vote 575 Housing Development, including commitments of previous years—Cost of moving houses from one locality to another to meet emergency shelter requirements	700,000 00
Expenditures	nil

ATOMIC ENERGY CONTROL BOARD

Vote 355 Administration Expenses	Estimates	Allotments	Expenditures
Temporary Assistance	75,000 00	75,000 00	24,851 99
Travelling Expenses and Living Allowances	12,000 00	12,000 00	2,178 06
Telegrams, Telephones and Postage	2,000 00	2,000 00	616 00
Printing, Stationery, Equipment and Supplies	6,000 00	6,000 00	1,485 50
Professional and Special Services	10,000 00	10,000 00	36 00
Miscellaneous	10,000 00	10,000 00	683 17
	\$ 115,000 00	\$ 115,000 00	\$ 29,850 72

As at March 31, 1948, there were 7 temporary salaried employees being paid from this vote.

As authorized by P.C. 163/4202 of October 9, 1946, salary at the rate of \$50 per day was paid to members of the Board as follows: G. C. Bateman, \$1,350; P. E. Gagnon, \$600.

G. C. Bateman received travelling expenses of \$831.32.

Vote 356	Researches and Investigations with respect to Atomic Energy.....	150,000 00
	Expenditures	\$ 150,000 00

This vote was provided for researches and investigations with respect to atomic energy, and for grants-in-aid for such purposes. Grants were made under authority of section 8(i) of the Atomic Energy Control Act, c. 37, 1946, as follows: McGill University, Montreal, Que., \$87,500; University of British Columbia, Vancouver, B.C., \$32,500; University of Saskatchewan, Saskatoon, Sask., \$30,000.

Vote 357 Chalk River Project—Capital and Operating Expenses

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Salaries and Wages		1,822,891 94	1,822,891 94
Equipment		273,870 10	273,870 10
Material and Supplies		1,255,409 48	1,255,409 48
Travel		43,134 65	43,134 65
Construction		1,929,464 34	1,929,464 34
Sundries		709,349 42	707,952 07
		<u>6,034,119 93</u>	<u>6,032,722 58</u>
A Less revenue and refunds		<u>461,119 93</u>	<u>461,119 93</u>
	<u>\$5,573,000 00</u>	<u>\$5,573,000 00</u>	<u>\$5,571,602 65</u>

The amounts shown as allotments were approved by the National Research Council acting for the Atomic Energy Control Board.

As at March 31, 1948, there were 295 salaried employees being paid from this vote, of whom 5 were permanent and 290 temporary.

A contract was awarded to M. J. Sulpher and Sons, Ltd., for the erection of houses. The contract amounted to \$344,950 and progress payments amounting to \$212,720.18 were made during the year.

A contract was awarded to Robertson Construction and Engineering Company, Ltd., for the erection of a physics laboratory building. The contract amounted to \$290,883 and progress payments amounting to \$116,224.56 were made during the year.

The construction of the main portion of the project was supervised by Canadian Industries, Limited, who were advanced \$1,560,000 during the year to cover expenditures. Advances were made under authority of P.C. 4600, November 5, 1946.

A Section 16 of the Atomic Energy Control Act, c. 37, 1946, reads "All expenses under this Act shall be paid out of moneys appropriated by Parliament for the purpose, or received by the Board or a company through the conduct of its operations, bequest, donation or otherwise". Pursuant to this authority, the above amount was applied as a reduction of the expenditures from the vote and the balance of the 1947-48 revenue and refunds transferred to the Atomic Energy Project Account—see under Open Accounts further on in this Section.

GENERAL

Vote 569 To provide for the liquidation of contracts, including commitments of previous years related to the acquisition of assets operated by the Department or an agency of the Department; and for miscellaneous and unforeseen expenses

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
A Investment in Plant and Equipment		1,000,000 00	86,070 45
B Miscellaneous and Unforeseen Expenses		1,500,000 00	921,132 26
	<u>\$2,500,000 00</u>	<u>\$2,500,000 00</u>	<u>\$1,007,202 71</u>

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

A A distribution of expenditures follows:

Crown Companies:	
Canadian Arsenals Limited	24,606 94
Park Steamship Co., Limited	48,165 82

	Expenditures
Other Crown Plants and Assets:	
American Can Company	556 90
Defence Industries Limited	1,427 50
Maritime Steel and Foundries Limited	5,324 69
Miscellaneous Property:	
Fitting Out Berth at Pictou, N.S.	1,500 00
Storage Facilities	4,488 60
	<u>\$ 86,070 45</u>

All assets, with the exception of those under Crown Companies, were declared surplus to War Assets Corporation.

B A distribution of expenditures follows:

Canadian National Railways—P.C. 3817 dated September 23, 1947, authorized settlement of property damaged by fire at Depot Harbour, Ont., which was owned by the Canadian National Railways and leased by Defence Industries Limited	150,000 00
Gillies Brothers Limited—P.C. 4302 dated October 24, 1947, authorized full settlement of claim for damages through expropriation of timber lands	2,000 00
Donald L. Hings—Compensation under authority of P.C. 6982 dated December 4, 1940, for use of patents during the war	15,000 00
Liquidation of Crown Companies	79,866 90
Liquidation of Crown Plants and Assets	84,696 05
Payment of outstanding commitments on Mutual Aid orders	498,952 29
Pictou Foundry and Machine Co., Ltd.—P.C. 3010 dated July 31, 1947, authorized payments for losses in revenue on the operations of the railway drydock owned by Pictou Foundry and Machine Co., Ltd., due to the diversion of vessels from its drydock to a drydock owned by the Canadian Government and leased to the Pictou Marine Railway Limited	18,992 12
Preparation of a history of the Department of Munitions and Supply	10,679 15
Restoration of land and public facilities used for war purposes	21,989 35
Southern Alberta Coal Co., Ltd.—P.C. 1207 dated March 25, 1948, authorized payment to the Company for losses sustained in respect of an agreement to increase the output of coal by stripping operations	25,000 00
Sundries	13,956 40
	<u>\$ 921,132 26</u>

Vote 579 (and Vote 922, Further Supplementary Estimates) Termination of Contracts 7,500,000 00
Expenditures\$6,399,546 86

This vote was provided for payments under authority of P.C. 929, February 15, 1945, in respect of settlement of claims under munitions contracts which were terminated in whole or in part before completion, and payments to Crown companies and Crown plants representing direct settlements they have made with sub-contractors.

Amounts of \$5,000 or over were: Alberta Foundry and Machine Co. Ltd., Medicine Hat, Alta., \$6,020.47; Aluminum Company of Canada Ltd., Montreal, Que., \$43,431.01; C. B. Backer Co. Ltd., Ottawa, Ont., \$5,832.55; Bata Shoe Company of Canada Ltd., Batavia, Ont., \$9,500; The John Bertram and Sons Co. Ltd., Dundas, Ont., \$247,874.68; S. F. Bowser Co. Ltd., Toronto, Ont., \$48,447.79; Canadian Acme Screw and Gear Ltd., Toronto, Ont., \$106,352.53; Canadian Car and Foundry Co. Ltd., Montreal, Que., \$604,216.68; Canadian General Electric Co. Ltd., Ottawa, Ont., \$232,092.05; Canadian Marconi Company, Montreal, Que., \$902,881.87; Canadian Pacific Railway Co., Montreal, Que., \$135,024.78; Canadian Westinghouse Co. Ltd., Hamilton, Ont., \$162,260.60; Consolidated Optical Co. Ltd., Ottawa, Ont., \$6,194.11; Cranemobile Limited, Vancouver, B.C., \$178,471.09; Cub Aircraft Corporation Ltd., Hamilton, Ont., \$7,500; Dominion Bridge Co. Ltd., Montreal, Que., \$256,753.50; Dominion Engineering Works Ltd., Montreal, Que., \$31,031.79; Dowty Equipment (Canada) Ltd., Montreal, Que., \$36,750.19; English Electric Company of Canada Ltd., St. Catharines, Ont., \$6,935.16; Fairchild Aircraft Limited, Longueuil, Que., \$557,539.95; Ferro Metal Limited, Montreal, Que., \$17,000; The Frost and Wood Co. Ltd., Smiths Falls, Ont., \$123,013.31; Fruehauf Trailer Company of Canada Ltd., Toronto, Ont., \$74,282.41; General Motors of Canada Ltd., Oshawa, Ont., \$8,738.02; Hamilton Bridge Co. Ltd., Hamilton, Ont., \$31,600.14; John T. Hepburn Ltd., Toronto, Ont., \$52,620.50; Howard Furnace and Foundries Ltd., Toronto, Ont., \$28,779.98; International Harvester Company of Canada Ltd., Hamilton, Ont., \$7,736.23; Jasper Coals Limited, Edmonton, Alta., \$29,677.46; Keating Sons Ltd., Montreal, Que., \$80,035.75; Lakeside Coals Limited, Edmonton, Alta., \$6,112.49; Lockheed Aircraft Corporation, Burbank, California, U.S.A., \$164,699.64; Massey-Harris Co. Ltd., Toronto, Ont., \$52,418.24; Montreal Locomotive Works Ltd., Montreal, Que., \$90,000; Northern Electric Co. Ltd., Ottawa, Ont., \$371,509.32; Nuclear Enterprises Ltd., Montreal, Que., \$31,327.38; Otis-Fensom Elevator Co. Ltd.,

Hamilton, Ont., \$21,849.70; Ottawa Car and Aircraft Ltd., Ottawa, Ont., \$146,112.12; R.C.A. Victor Co. Ltd., Montreal, Que., \$22,791.38; Railway and Power Engineering Corporation Ltd., Montreal, Que., \$27,788.39; Reliance Industries Ltd., Belleville, Ont., \$170,913.22; A. V. Roe Canada Ltd., Malton, Ont., \$109,865.64; Senco Instruments Ltd., Leaside, Ont., \$12,105.61; Sherbrooke Machineries Ltd., Sherbrooke, Que., \$22,697.92; South Wales Switchgear Co. Ltd., Tresforest, Glamorgan, Wales, \$15,604.50; Sparton of Canada Ltd., London, Ont., \$8,595.74; Stone Franklin of Canada Ltd., Montreal, Que., \$53,061.42; Topco Ltd., St. Catharines, Ont., \$7,477.19; Trenton Industries Ltd., Trenton, N.S., \$197,566.64; United Steel Corporation Ltd., Montreal, Que., \$138,501.13; Wartime Shipbuilding Ltd., Montreal, Que., \$615,009.84; Weston Welding and Aircraft Repair Co., Toronto, Ont., \$11,347.89; Zephyr Textiles Ltd., Guelph, Ont., \$21,621.98.

Vote 570 Reconstruction Projects, subject to allocation by the Treasury Board

	Estimates	Allotments	Expenditures
Cost of Surveys:			
A Red Deer River Project		125,000 00	107,712 73
B South Saskatchewan Project		125,000 00	120,532 67
Medicine Hat Project		10,000 00	
C St. Lawrence Waterway, Lachine Section		75,000 00	63,173 81
Development work, by Department of Transport, of air-landing facilities at:			
Forestville, Que.		25,000 00	
Pentecote, Que.		25,000 00	
D M.V. <i>Huascarán</i>		300,000 00	300,000 00
Unallotted		4,315,000 00	
	\$5,000,000 00	\$5,000,000 00	\$ 591,419 21

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

A B Treasury Board Minute, T.347992B., February 20, 1948, approved payment for surveys through the Department of Agriculture. A distribution of expenditures follows: (A) salaries and wages, \$53,145.88; travelling expenses, \$39,138.59; land and buildings, \$3,931.12; equipment, \$4,797.83; supplies and materials, \$2,601.41; technicians' fees, \$1,963.05; miscellaneous, \$2,134.85; (B) salaries and wages, \$41,814.88; travelling expenses, \$33,733.64; land and buildings, \$35,021.00; equipment, \$3,716.68; supplies and materials, \$3,441.60; technicians' fees, \$964.80; miscellaneous, \$1,840.07.

C P.C. 4871, November 28, 1947, and P.C. 437, February 6, 1948, authorized payment for engineering services, special borings, etc., in connection with a survey being carried out for the Department of Transport by a Board of Engineers which was appointed to review the findings of the 1926 Board of Engineers on the Lachine Section of the St. Lawrence Waterway.

D P.C. 565, February 17, 1948, authorized the payment to North American Transports Limited, Montreal, Que., towards the cost of reconditioning and altering the M.V. *Huascarán*, a former German vessel allocated to Canada by the Inter-Allied Reparations Agency, to make it suitable to carry immigrant passengers from Europe to Canada.

Vote 923 To provide for Research and Development of Jet Engines and Aircraft..... 4,500,000 00

Expenditures\$4,500,000 00

This vote was provided for the research and development by A. V. Roe Canada Ltd., of gas turbine aircraft engines, single seater jet type fighter airframes and jet propelled transport aircraft under agreements authorized by P.C. 1948, May 14, 1946, P.C. 4138, October 8, 1946, P.C. 1524, April 24, 1947 and P.C. 4436, October 31, 1947.

All payments were made to the Company.

Vote 576 Incentive Bonus to industry to expedite production of strategic building materials 400,000 00

Expenditures\$ 346,600 12

Under authority of P.C. 5205, January 3, 1947 and P.C. 1186, March 31, 1947, an incentive bonus of two cents per pound was granted to Port Hope Sanitary Manufacturing Co., Ltd., for the production of cast iron enamelled sanitary ware and to Anthes-Imperial Ltd., for the production of cast iron soil pipe and fittings based on the increase over the established production.

Payments were made as follows: Port Hope Sanitary Manufacturing Co., Ltd., Port Hope, Ont., \$118,364.64; Anthes-Imperial Ltd., Toronto, Ont., \$228,235.48.

Vote 577 (and Vote 921, Further Supplementary Estimates) To provide for production and transportation subsidies (a) for Canadian steel producers and (b) on steel, iron and coal, under such terms and conditions as may be approved by the Governor in Council.....	
Expenditures	\$ 15,000,000 00
	\$ 7,950,284 21

Payments were made to Acadia Coal Co., Ltd., \$217,015.53; Cumberland Railway and Coal Co., Ltd., \$2,279.31, and Dominion Coal Co., Ltd., \$301,637.48, and through the Commodity Prices Stabilization Corporation Ltd., as follows Algoma Steel Corporation Ltd., \$668,142.54; Atlas Steels Limited, \$55,962.53; Burlington Steel Co., Ltd., \$123,817.71; Dominion Foundries and Steel Ltd., \$1,086,789.67; Dominion Steel and Coal Corporation Ltd., \$3,552,286.25, and Steel Company of Canada Ltd., \$1,942,353.19.

Vote 578 Administration, reconversion and operation of Canadian Arsenals Limited (formerly included other Crown Companies and/or Crown Plants).....	
Expenditures	\$ 2,990,000 00
	\$1,558,240 93

Expenditures represent advances to the Company during the fiscal year to cover operating expenses. For further details see under "Loans and Advances" further on in this Section.

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	53,905 58	118,454,674 65
Previous Years—Collectable	81,962,889 62	17,894 67
—Uncollectable	146,667 53	14,841 86
	<u>\$ 82,163,462 73</u>	<u>\$118,487,411 18</u>

Included in Previous Years—Collectable are amounts due from contractors in connection with price adjustments and over-all renegotiations totalling \$81,942,390.37.

Items in excess to \$1,000 in Previous Years—Uncollectable: Stanislas Chalifoux Limited, \$125,359.19; Clyde Iron Works Limited, \$1,773.46; Sig Larsen, \$1,511; Royal Aircraft and Supply Reg'd, \$6,466.48; A. W. Whitmore, \$7,819.17.

Non-Cash Adjusting Entries

Entries under this heading relate to inter- and intra-departmental settlement in respect of war production costs, payment for which had been made in previous years. The purpose of the entries was to enable the departments concerned to clear their relevant records.

The following table shows the accounts affected thereby:

	Debit	Credit
Department of Reconstruction and Supply—		
Miscellaneous and Unforeseen Expenses	976,469 68	
Liquidation of outstanding commitments for the purchases of war supplies delivered under "Mutual Aid", \$802,321.87; miscellaneous adjustments, \$174,147.81.		
Termination of Contracts	46,974,890 66	
Termination costs of cancelled contracts.		
Special Receipts:		
Refunds of Previous Years' War and Demobilization Expenditures		46,297,114 28
Net production refunds from pre-financed plants, \$42,680,689.73; refunds in connection with war supplies delivered under "Mutual Aid", \$3,616,424.55.		
Other Departments—		
National Defence		1,477,666 25
Transport		176,579 81
	<u>\$ 47,951,360 34</u>	<u>\$ 47,951,360 34</u>

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[3] Loans and Advances				
<i>(c) To Sundry Government Agencies—</i>				
A Canadian Arsenals Limited.....		2,500,000 00		2,500,000 00
B Central Mortgage and Housing Corporation.....		22,500,000 00		22,500,000 00
C War Assets Corporation.....	1,893,074 09	1,504 00	346,381 20	1,548,196 89
	1,893,074 09	25,001,504 00	346,381 20	26,548,196 89
<i>(e) To United Kingdom and Other Governments—</i>				
D The Netherlands.....	2,058,836 03		2,058,836 03	
<i>(f) Miscellaneous—</i>				
E Algoma Steel Corporation Limited.....	1,239,312 93		250,000 00	989,312 93
F Crown Trust Company (formerly Crown Trusts and Guarantee Company).....	72,307 70		25,671 60	46,636 10
G Dominion Steel and Coal Corporation Limited.....	3,724,660 08		2,564,301 07	1,160,359 01
H Sundry Coal Companies.....	274,929 36		145,272 06	129,657 30
I Sundry Oil Drilling Operators.....		1,204,382 77		1,204,382 77
	5,311,210 07	1,204,382 77	2,985,244 73	3,530,348 11
[4] Investments				
J (b) Central Mortgage and Housing Corporation—Capital.....	25,000,000 00			25,000,000 00
<i>(e) Balances receivable under Agreements of Sale of Crown Assets—</i>				
K Algoma Steel Corporation Limited.....	6,130,353 42		288,116 86	5,842,236 56
L Atlas Steels Limited.....	662,990 05		23,891 56	639,098 49
M Vivian Diesels and Munitions Limited..	162,227 61		11,432 84	150,794 77
N War Assets Corporation				
Noranda Mines Limited.....	900,000 00		900,000 00	
North American Cyanamid Limited..	3,600,000 00		720,000 00	2,880,000 00
	11,455,571 08		1,943,441 26	9,512,129 82
<i>(f) Miscellaneous—</i>				
O Eldorado Mining and Refining (1944) Limited—Stock.....	9,246,876 82			9,246,876 82
P Polymer Corporation Limited.....	42,886,297 66			42,886,297 66
Q War Assets Corporation—Stock (Liability of Predecessor Company).....	250,000 00			250,000 00
	52,383,174 48			52,383,174 48
	\$98,101,865 75	\$26,205,886 77	\$7,333,903 22	\$116,973,849 30
	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
<i>(b) Stock Payable on Demand—</i>				
R Eldorado Mining and Refining Limited..	125,609 40	25,671 60		99,937 80
<i>(d) Outstanding Cheques and Warrants—</i>				
S Outstanding Imprest Account Cheques—Reconstruction and Supply.....	5,599 75	490 77	1,630 33	6,739 31
S Outstanding Imprest Account Cheques—Canadian Mutual Aid Board.....	9 25	9 25		
	5,609 00	500 02	1,630 33	6,739 31

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[11] Deposit and Trust Accounts				
<i>(c) Miscellaneous—</i>				
T Atomic Energy Project Account.....			169,827 26	169,827 26
U Contractors' Securities—Cash, Recon- struction and Supply.....	1,226,477 17	969,858 91	24,371 05	280,989 31
V Government of France—Reconstruction and Supply.....		8,098 21	8,098 21	
V Government of India—Supplies.....	5,304 92	1,001 46		4,303 46
V Government of The Netherlands— Supplies.....	16,035 31	16,051 89	16 58	
V Government of Turkey—Supplies.....	109 29			109 29
V Government of United Kingdom—Re- construction and Supply.....	4,844,675 63	5,160,227 00	497,753 18	182,201 81
V Government of United States of America —War Supplies Limited.....	25,613,564 52	22,094,727 15	6,965,544 68	10,484,382 05
W Unclaimed Wages—Government Agen- cies—Reconstruction and Supply.....	74,968 75	145 01	1,635 60	76,459 34
	<u>31,781,135 59</u>	<u>28,250,109 63</u>	<u>7,667,246 56</u>	<u>11,198,272 52</u>
[14] Sundry Suspense Accounts				
X Reconstruction and Supply—Suspense..	5,105,525 30	12,165,260 88	9,314,003 23	2,254,267 65
Y Unclaimed Cheques—Suspense—Recon- struction and Supply.....	1,961 15			1,961 15
Z UNRRA—Reconstruction and Supply..		40,046 33	40,046 33	
ZA Loan Subscribers in Arrears—Recon- struction and Supply.....	720 88			720 88
ZB Crown Companies—Suspense.....		1,148,165 82	1,148,165 82	
	<u>5,108,207 33</u>	<u>13,353,473 03</u>	<u>10,502,215 38</u>	<u>2,256,949 68</u>
	<u>\$37,020,561 32</u>	<u>\$41,629,754 28</u>	<u>\$18,171,092 27</u>	<u>\$13,561,899 31</u>

A This represents a write-up from Consolidated Deficit Account of the outstanding balance of the advances made to Canadian Arsenals Limited in the years stated and charged to War, Demobilization and Reconversion expenditures. The following summary gives the details of all advances to date:

Advances:

1945-46.....	1,197,721 22	
1946-47.....	3,736,848 62	
1947-48.....	1,558,240 93*	
		6,492,810 77

Administration, Reconversion and Operating Expenses (Net):

1945-46.....	875,642 90	
1946-47.....	1,383,815 50	
1947-48.....	1,733,352 37†	
		3,992,810 77

Balance of advances outstanding.....	<u>\$2,500,000 00</u>
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* This represents advances of \$2,000,000, less a refund of \$441,759.07 received from the Company in May 1948 but not taken into account in the Company's balance sheet as at March 31, 1948, certified by the Auditor General.

† This figure was taken from the Company's preliminary balance sheet as at March 31, 1948 and is \$3,666.33 greater than the figure shown on the final balance sheet certified by the Auditor General.

B P.C. 1290, April 3, 1947 and P.C. 693, February 24, 1948 approved advances to the Corporation pursuant to section 23 of the Central Mortgage and Housing Corporation Act, c. 15, 1945 and provided that such advances be made in multiples of \$500,000 and, subject to section 24 of the Act, be evidenced by debentures maturing between 20 years and 20 years and 3 months, from the date of such advances. Interest at the effective rate of 2½ per cent is payable annually. An amount of \$92,163.95 in this respect was received and credited to Ordinary Revenue—Return on Investments.

C This account relates to loans made to the Corporation for: (a) working capital; and (b) purchase from the Government of the United States of America of certain immovable defence facilities constructed in Canada which have, or will, become surplus to the requirements of the said Government.

D This account was maintained in connection with disbursements made in previous years on a recoverable basis for the Government of the Netherlands under section 3 of the War Expenditure and Demobilization Appropriation Act, 1945. The credit represents repayment.

E The credit in this account represents the annual principal payment by the Corporation in accordance with the terms of the agreement. This loan bears no interest.

- F Advances were made to the Company for the purpose of acquiring the capital stock of the former Eldorado Mining and Refining Ltd., which was appropriated by the Crown under authority of P.C. 535 of January 27, 1944. When purchases of stock are made by the Company, this account is credited with the value of such stock and the debit is made to "Floating Debt, Stock Payable on Demand—Eldorado Mining and Refining Limited".
- G This relates to two loans made to the Corporation. The first was for the purpose of plant extension and was to be repaid by November 30, 1952. However, by authority of P.C. 7108, November 30, 1945, the title to a certain part of the plant involved was transferred to the Crown in full settlement and the outstanding balance of the loan, in the amount of \$2,370,907.90, was written off under authority of the Surplus Crown Assets Act, c. 21, 1944, by a charge to [16a] Reserve for possible losses on Active Assets (page F-32). The second loan is to be repaid by April 1, 1954, in ten annual equal instalments, plus interest at $3\frac{1}{2}$ per cent per annum on the outstanding balance. The fourth instalment of \$193,393.17 was repaid during the year. Interest amounting to \$47,381.33 was received and credited to Ordinary Revenue—Return on Investments.
- H These loans were made through the former Emergency Coal Production Board, the Coal Controller and the Dominion Fuel Board, for the purpose of ensuring maximum production in the coal mining industry, and are now under the administration of the Dominion Coal Board. A list of the companies is included in the Schedule to the Reconstruction and Supply balance sheet, see page VA-26. Interest amounting to \$2,941.76 was received and credited to Ordinary Revenue—Return on Investments.
- I This represents a write-up from Consolidated Deficit Account of advances made in previous years to Wartime Oils Limited (a Government-owned Company now in liquidation) and charged to War, Demobilization and Reconversion Expenditures. These funds were advanced by the Company to various oil operators to assist in the development of, and to stimulate, oil production for war purposes. On March 31, 1945, Wartime Oils Ltd., assigned its undertaking and assets to the Department of Munitions and Supply (now Department of Reconstruction and Supply). A list of the operators is included in the Schedule to the Reconstruction and Supply balance sheet, see page VA-26.
- J This represents the Crown's investment in the capital of the Company.
- K This covers the asset value of property disposed of under lease-purchase option agreement which terminates April 30, 1977, and provides for annual instalments, plus interest at 3 per cent per annum on the balance as follows: to December 31, 1963, \$288,116.86; for the next thirteen years to December 31, 1976, \$92,427.51, and the final payment on April 30, 1977, of \$30,809.17. Interest amounting to \$183,910.60 was received and credited to Ordinary Revenue—Return on Investments.
- L This covers the asset value of property disposed of under lease-purchase option agreement which terminates December 31, 1974. The agreement provides for quarterly principal payments of \$5,972.89 plus interest at 3 per cent per annum on the balance. During the year, \$23,891.56 was repaid. Interest amounting to \$19,620.95 was received and credited to Ordinary Revenue—Return on Investments.
- M This covers the asset value of property disposed of under lease-purchase option agreement which terminates December 31, 1975. The agreement provides for annual payments, commencing December 31, 1946, of \$11,432.84 for the first ten years and \$1,453.32 thereafter, with interest at 3 per cent per annum on the outstanding balance. As the property involved in this transaction had been declared surplus to War Assets Corporation before the lease-purchase option agreement had been completed, collection became the responsibility of the Corporation. During the year, it collected \$11,432.84 principal and \$4,866.83 interest which were included in its remittances to the Receiver General and credited to Special Receipts—Sale of Surplus War Assets. On advice to this effect received from the Corporation at the close of the fiscal year, the amount of the principal payment, \$11,432.84, was transferred from Special Receipts to this account.
- N This represents transactions in connection with the balances receivable from War Assets Corporation in connection with the sale by it of two Crown plants—Canada Strip Mill Ltd., Montreal East, Que., and Welland Chemical Works Ltd., Welland, Ont.,—to Noranda Mines Limited and North American Cyanamid Ltd., respectively.
- O This represents the investment of the Crown in the capital stock of this Company.
- P This represents the investment of the Crown in the Corporation.
- Q Under the provisions of the Surplus Crown Assets Act, c. 21, 1944, the assets and liabilities of War Assets Corporation Ltd., were assumed by War Assets Corporation.
- R This account records the liability of the Dominion Government for the value of the paid-up capital stock of the above company which had not been redeemed at the close of the fiscal year.
- S At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently. Also included in this account are transactions involving Crown companies and Crown plants, and, when the bank account of any of these Government agencies is closed out, funds to meet outstanding cheques are withdrawn and credited hereto. If any of these cheques are presented for payment, they are honoured by the bank which, in due course, is reimbursed from this account. The second account was shown in Public Accounts, 1947, under the Canadian Mutual Aid Board section.
- T The credit in this account represents the unexpended balance of 1947-48 revenues from the operation of the Chalk River Project and was transferred hereto under authority of section 16 of the Atomic Energy Control Act, c. 37, 1946. Debits will represent the transfer hereto of such expenditures as the Board may, from time to time approve.
- U Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1947-48, bonds so held in respect of the Department of Reconstruction and Supply amounted to \$45,000.

- V These accounts are credited with advances from the respective governments for the purchase of supplies and debited with the value of the relative shipments.
- W When the bank account of any of the Crown companies or Crown plants is closed out, funds representing unclaimed wages are withdrawn and credited hereto, pending presentation of claims.
- X When cash is received from contractors and others without sufficient information for proper application of the credit, it is credited to this account pending clearance to the proper accounts.
- Y All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue, are credited to this account pending claims therefor.
- Z This account is credited with advances from the Department of Trade and Commerce for the payment of outstanding commitments in respect of purchases of supplies for UNRRA.
- ZA P.C. 2769 of April 6, 1943, authorized the Minister of Finance to enter into agreements with chartered banks to handle, through bank branches, payroll deduction purchases of Victory Loan Bonds by certain employees who are not paid through the Central Pay Office. This account reflects the incomplete subscriptions, under this plan, of employees who have left the Government service and have not applied for refunds.
- ZB This account relates to surplus funds transmitted to the Department by Crown companies. When such funds are received, the amounts are credited to this account pending receipt of information enabling disposition to the proper accounts.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over
and Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1943 or at dates of separation (shown in parentheses). The second list contains the names of employees who received travelling expenses of \$500 or over.

Salaried Employees receiving \$3,000 or over

	Salary rate		Salary rate		Salary rate
Edwards, C. P.	\$ 12,000 00	Boulter, J. H.	4,740 00	Chomyn, M. W.	3,600 00
Deputy Minister		Bourque, W. T.	3,000 00	(Mar. 31)	
Scully, V. W. T.	15,000 00	(May 17)		Clark, C. H.	3,000 00
Deputy Minister		Boyle, R. A.	4,200 00	(Sept. 2)	
(Feb. 1)		(Aug. 8)		Clarke, F. F.	6,000 00
Adam, J. P.	3,480 00	Brand, E. S.	7,200 00	Cochrane, H. G.	6,000 00
Addison, R. E.	3,300 00	Brand, J. A.	6,000 00	Cole, S. S. W.	4,200 00
Agnew, H. K.	3,600 00	(May 22)		Conley, L. M. G.	3,000 00
(Dec. 15)		Breckon, D. G.	3,060 00	Cooper, R. H.	4,200 00
Ahronson, A. G.	3,600 00	Bremner, R. M.	5,200 00	Corbeau, L. B.	3,600 00
Aitken, P. B.	3,060 00	Brennan, C. E.	3,000 00	(July 16)	
Allen, H. L.	3,480 00	(Aug. 4)		Cornwell, J. V.	3,500 00
Alsop, M. H.	3,000 00	Brower, E. J.	3,060 00	Corrigan, F. J.	4,200 00
(Oct. 1)		Brown, E. S.	3,480 00	(July 21)	
Amey, F. N.	3,900 00	Brown, T. M.	3,360 00	Coughlin, J. M.	3,300 00
Andrew, W. J.	4,500 00	Buckley, K. A. H. ...	3,000 00	(Sept. 6)	
Ardley, A.	3,000 00	(Sept. 4)		Cramp, T. M.	3,120 00
Armstrong, H. E. ...	3,660 00	Budden, A. N.	6,000 00	(July 2)	
Armstrong, R. J.	3,200 00	(May 1)		Croll, E. W.	4,800 00
Arnott, N.	5,400 00	Bullock, R. M.	3,900 00	(Feb. 19)	
Ashbaugh, F. K. ...	4,000 00	Burke, E. W.	3,300 00	Cropley, J. A.	3,600 00
Austin, D. C.	3,750 00	(Mar. 11)		Dalton, W. J.	3,000 00
Bailey, T. O.	3,900 00	Burns, E. G.	3,000 00	(Apr. 21)	
Barlow, E. A.	3,900 00	(Aug. 20)		Daly, W. C.	3,360 00
Barr, W. D.	3,300 00	Butterworth, P. A. ..	3,600 00	(Feb. 16)	
(Sept. 24)		(Sept. 3)		Daoust, J. D.	3,350 00
Baxter, E. E.	3,000 00	Cameron, J. W. M. ..	4,200 00	Davidson, J. W.	4,750 00
(June 2)		(Oct. 1)		Davis, N. B.	6,000 00
Bertram, G. M.	6,600 00	Carson, F. G.	3,060 00	(May 3)	
(Aug. 8)		Carwell, J. M.	3,600 00	Delavignette, J. H. ..	3,360 00
Beynon, C. E.	4,450 00	(Apr. 14)		(Aug. 16)	
Bick, F. A.	4,200 00	Catto, R. W.	7,200 00	Desormeaux, E.	3,300 00
(Aug. 1)		(May 26)		(Oct. 1)	
Blake, R. G.	3,600 00	Charlton, J. E.	3,600 00	DesRivieres, F.	3,600 00
(Nov. 1)		Cheriton, G. P.	3,000 00	(May 6)	
Boles, T. Z.	4,200 00	(May 1)		Dewar, D. J.	4,600 00
(Sept. 2)		Children, G. A.	4,500 00	Dobie, J. C.	3,300 00
Bonnar, R.	3,900 00	(Aug. 5)		(Aug. 20)	

	Salary rate		Salary rate		Salary rate
Dobush, P.	5,600 00	Hill, H. T. (Oct. 10)	3,000 00	Mathias, F. M.	5,400 00
Duchesne, B.	4,200 00	Hobart, J. T.	3,000 00	Maxwell, A. S.	7,200 00
(Aug. 7)		(June 27)		(July 1)	
Duncan, A. S.	4,800 00	Holbrook, L. W.	3,600 00	McClelland, R. L. ...	3,200 00
Dunn, E. M.	3,000 00	(July 10)		McConnachie, P.	3,000 00
Eadie, F. S.	3,060 00	Holland, F. V.	4,600 00	McConnell, L. G.	3,300 00
Edwards, B. R.	3,720 00	Hollinger, M.	3,960 00	McCrea, R. L.	4,500 00
(July 23)		Hollo, F. J.	3,500 00	McCurdy, J. A. D. ..	9,000 00
Ernst, D. S.	4,500 00	Holmes, C. R. G.	3,300 00	(Aug. 1)	
(July 22)		Horsman, J. C.	3,750 00	McDermott, W. E. ..	3,900 00
Erskine, F. J.	3,200 00	Hubbard, E. A.	3,000 00	McDonald, D. M.	3,960 00
Evans, G. R.	4,200 00	(Sept. 13)		McIntosh, H. C.	3,900 00
Evans, H. C.	4,200 00	Hunter, G. W.	4,800 00	McLeod, G. G.	4,500 00
Fairlie, J. W.	4,740 00	Hunter, R. F.	3,060 00	McMonagle, B. C. ...	5,400 00
Fawcett, W. J.	4,200 00	Hurst, C. N.	3,600 00	(Oct. 14)	
(Apr. 24)		(June 14)		McNally, J. F.	4,080 00
Ferguson, B. A.	3,120 00	James, G. M.	4,300 00	McNeely, F. G.	4,200 00
Findlay, W. J.	3,840 00	Jamieson, R. D.	3,180 00	(Sept. 27)	
Fink, A. J.	3,300 00	Jarvis, G. M.	7,300 00	McNicol, M.	6,000 00
Firestone, O. J.	6,600 00	Johnston, R. C.	3,120 00	(Nov. 14)	
Fitzpatrick, W. H. ..	4,800 00	Johnston, R. M.	3,540 00	McParlane, J.	3,600 00
Fleury, A. G. W.	3,120 00	Johnston, T. R.	3,360 00	(May 8)	
Fonger, H.	3,000 00	Joynt, G. A.	3,120 00	Menard, E. (July 26)	4,800 00
(Aug. 6)		Kearney, T. J.	3,000 00	Merritt, W. F.	3,060 00
Foures, G. H.	4,740 00	(July 10)		Merzetti, H. J.	3,060 00
Frazier, S. R.	4,500 00	Keyes, L. R. (July 31)	3,900 00	Millman, H. T.	4,400 00
(Apr. 28)		Kimmerly, G. W. ...	3,000 00	(Oct. 1)	
Frechette, J. A. R. ...	3,000 00	(Sept. 13)		Milne, H. S.	5,000 00
(Apr. 21)		King, A. (Aug. 7)	3,120 00	Minskip, B. (Aug. 1).	3,600 00
Frick, H. C.	3,360 00	Klein, L. R.	6,000 00	Montgomery, E. G. ..	3,360 00
Fun-a-Ling, C. A. ...	3,350 00	(Sept. 13)		(Jan. 31)	
Garden, W. G.	3,300 00	Knox, A. M.	3,000 00	Moore, W. H.	3,360 00
Gavsie, C.	8,400 00	Kotlarsky, H.	3,480 00	(Aug. 4)	
(Feb. 2)		Lambert, Z.	6,000 00	Morgan, D. N.	4,500 00
Gervais, L. H.	3,900 00	Langrell, C. E.	3,000 00	Morison, G. P.	3,600 00
(June 24)		(Sept. 22)		(Apr. 21)	
Gibson, S. P.	3,060 00	Law, L. W.	3,120 00	Morison, T. W.	5,400 00
Gilbert, F. W.	5,400 00	Lea, H. W.	7,500 00	Morrison, J. A.	3,600 00
Gillett, F. E.	3,950 00	Leavey, L. J.	4,080 00	Morton, B. R.	3,300 00
Goedike, F. B.	4,200 00	LeBeuf, C. A.	3,050 00	(Aug. 8)	
Gordon, L. L.	3,300 00	Lecky, W. S. (Aug. 1)	7,800 00	Murphy, E. J.	3,600 00
(Sept. 27)		Leon, B.	5,280 00	(Nov. 1)	
Gowenlock, R. J.	3,600 00	Leslie, E. A.	4,500 00	Murray, J.	3,480 00
(June 26)		Lewis, L. H. (May 22)	3,000 00	Murray, J. F.	3,300 00
Graham, W. F.	3,000 00	Linton, W. A.	4,200 00	Neate, F. G.	6,000 00
Grayson, H. W.	3,360 00	Livingston, R. H.	3,780 00	Neilon, N. H.	4,050 00
Grundy, E. C.	9,000 00	Livingston, W. R. ...	4,600 00	Niblock, R. B.	3,000 00
(Nov. 1)		Lovett, A. W.	3,000 00	(Apr. 29)	
Guest, G. N.	5,000 00	Lucas, R. F. (May 22)	3,000 00	Nininger, F. J.	3,000 00
Hadskis, H. A.	3,000 00	MacDonald, C. S. ...	4,800 00	O'Brian, C. L.	4,200 00
Halverson, E. N.	3,300 00	(July 24)		Ofremchuk, J. P.	3,000 00
(June 7)		MacDonald, D. E. ...	3,120 00	(Nov. 14)	
Hammond, F. J.	3,720 00	MacDonald, G. W. ...	7,200 00	O'Neill, E. E.	3,480 00
Hand, P. H.	3,660 00	(Mar. 1)		Pain, F.	3,900 00
Hannigan, J. A.	3,300 00	Macklin, V. J.	4,800 00	Park, W. E.	8,700 00
(Aug. 1)		MacLean, R. W.	6,000 00	Parker, A. R.	3,600 00
Hansen, E. B.	5,400 00	Magurn, C. F.	3,780 00	(June 1)	
Harrison, B. E.	5,700 00	Mahoney, M. J.	3,600 00	Pearce, E. B.	3,300 00
(Sept. 1)		Malcolm, P. E. R. ...	4,500 00	Pinder, F. G.	3,000 00
Hart, L. G. C.	4,200 00	(Oct. 1)		(Aug. 13)	
(Apr. 2)		Malloy, H. H.	3,000 00	Powell, G. D.	3,360 00
Hatfield, G. W.	6,200 00	Manson, R. E.	4,100 00	Prosser, W. A.	3,060 00
Hawkins, G. C. L. ...	4,260 00	Markus, E. J.	4,020 00	Raley, G. G. E.	5,000 00
(Aug. 14)		Marshall, I. M.	4,560 00	Ransom, H. C. L. ...	4,500 00
Heffer, K. H.	3,600 00	Marshall, J. M.	3,600 00	(Sept. 1)	
		(Mar. 31)			

	Salary rate		Salary rate		Salary rate
Rayment, A. C.	4,050 00	Stewart, C. J.	4,800 00	Warren, C. A.	3,600 00
Read, L. M.	3,000 00	Stewart, D. D.	4,450 00	(July 12)	
(Aug. 25)		Strachan, J. L.	4,050 00	Weeks, E. P.	4,800 00
Reid, N. B.	3,750 00	(Mar. 6)		Weiss, P. F.	4,200 00
Renton, E. M.	6,000 00	Stuchen, P.	4,200 00	(June 27)	
Robertson, D.	3,200 00	Swabey, H. W. B. ...	4,500 00	West, E. G.	3,360 00
Robinson, C. S.	3,600 00	Tait, F. A.	3,320 00	West, H. R.	3,600 00
(Sept. 13)		Tanguay, R. J.	3,000 00	(July 2)	
Rochester, W. L.	3,780 00	(July 10)		Wheeler, C. C.	3,600 00
(Feb. 12)		Taylor, F.	3,600 00	(Aug. 1)	
Rochon, J. M.	3,300 00	(Sept. 1)		Whitehead, J. I.	3,050 00
(June 2)		Taylor, W. J.	5,100 00	Whittaker, S. J.	4,050 00
Ross, M. A.	3,300 00	(May 9)		Wiggins, R. W.	3,480 00
(Apr. 24)		Thomas, M. H.	4,600 00	(Jan. 31)	
Ross, S.	4,500 00	Thompson, R. W. ...	3,000 00	Wilford, W. E.	4,200 00
Rounding, W. N. ...	3,500 00	(Oct. 4)		(May 1)	
Rudge, F. W.	3,360 00	Thompson, V. S.	6,600 00	Wilkins, D. R.	3,000 00
(Jan. 15)		Tiffin, N. D.	3,450 00	(Dec. 1)	
Russell, E. A.	4,800 00	Tucker, M.	3,600 00	Willans, H. R.	3,600 00
(July 1)		Turner, A. F.	3,600 00	(Apr. 26)	
Sage, R. D.	4,300 00	(Apr. 30)		Williams, E. E.	4,200 00
Shanahan, D. G.	3,360 00	Unicune, C. H.	3,300 00	(Apr. 21)	
Shaw, J. M.	3,360 00	(June 14)		Williamson, N. L. ...	6,200 00
Shea, L. P.	3,200 00	Uren, W. E.	10,000 00	Wilson, O. C.	4,200 00
Shelfoon, N. A.	3,000 00	Usselman, F. J.	3,900 00	(Apr. 26)	
(Aug. 5)		(Apr. 15)		Wings, G. E. C.	3,200 00
Shuttleworth, R.	3,060 00	Vanderleck, J. G. ...	4,800 00	Wright, R. F.	5,400 00
Simpson, H. C.	3,050 00	(Oct. 31)		Wright, W. D. M. ...	5,400 00
Skelly, W. R.	7,000 00	Walbridge, A. S.	3,300 00	Young, A. G.	4,380 00
Smith, E. K.	3,900 00	(May 3)		Young, J. C.	3,000 00
Smith, R. M.	3,060 00	Walton, W. H.	3,600 00	(Apr. 15)	
Smith, V. A.	5,100 00	(Apr. 14)		Young, W. W.	3,450 00
(Aug. 26)		Wardle, P. J.	5,400 00	(Aug. 24)	
		(Aug. 1)			

Employees who received travelling expenses of \$500 or over.

	Travelling expenses		Travelling expenses		Travelling expenses
Adam, J. P.	\$ 1,172 49	Gilbert, F. W.	702 87	Minskip, B.	673 41
Brand, E. S.	1,953 77*	Heffer, K. H.	1,172 15	Park, W. E.	717 58
Clarke, F. F.	774 19	Knox, A. M.	554 49	Robinson, C. S.	984 08
Dame, J. A. M.	503 46	Livingston, R. H. ...	583 17	Stewart, C. J.	556 32
Dobush, P.	849 80	McIntosh, H. C.	1,008 55	Uren, W. E.	1,443 20
Evans, H. C.	1,030 44	McNicol, M.	1,522 42		

* Charged to Department of Mines and Resources, Vote 185, \$257.86; Vote 187, \$1,695.91.

Suppliers Receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Atlas Asbestos Co., Montreal, Que., \$11,529.63; Bell Telephone Co. of Canada, Montreal, Que., \$42,481.16; Bennett Lumber Co. Ltd., Montreal, Que., \$26,877.84; Canada Metal Co., Ltd., Montreal, Que., \$10,475.34; Canadian Car and Foundry Co., Ltd., Montreal, Que., \$57,950.74; Canadian General Electric Co., Ltd., Ottawa, Ont., \$57,094.86; Canadian Industries, Ltd., Montreal, Que., \$10,206.16; Canadian Laboratory Supplies, Ltd., Montreal, Que., \$20,717.41; Canadian Liquid Air Co., Ltd., Montreal, Que., \$14,904.02; Canadian National Railways, Montreal, Que., \$24,574.17; Canadian Pacific Railway Co., Montreal, Que., \$124,265.51; Central Scientific Co. of Canada, Ltd., Toronto, Ont., \$10,475.65; Cockburn & Archer, Pembroke, Ont., \$10,839.07; Crawley & McCracken Co., Ltd., Montreal, Que., \$266,676.68; Defence Industries Ltd., Montreal, Que., \$23,685.49; Dominion Government, Canadian Arsenal, Ltd., \$12,113.76, Eldorado Mining and Refining (1944) Ltd.,

\$11,485.30, Department of National Defence, \$3,037,956.12. Department of National Revenue, \$25,126.47, Department of Public Printing and Stationery, \$26,287.54, War Assets Corporation, \$26,484.47, Wartime Housing, Ltd., \$16,885.68; Dominion Oxygen Co., Ltd., Toronto, Ont., \$10,704.66; Drummond, McCall & Co., Ltd., Montreal, Que., \$10,762.77; Duplate (Canada) Limited, Oshawa, Ont., \$23,414.35; Empire Shipping Co., Ltd., Vancouver, B.C., \$99,270.51; Farand and Delorme Co., Ltd., Montreal, Que., \$150,000; Firth Brown Steels, Ltd., Montreal, Que., \$17,960.49; Fisher Scientific Co., Ltd., Montreal, Que., \$26,562.82; Hardware Supply Co., Montreal, Que., \$15,213.53; Harvey Construction Co., Ltd., Kingston, Ont., \$11,269.32; Charles Higgerty, Ottawa, Ont., \$45,684.04; Hydro-Electric Power Commission of Ontario, Toronto, Ont., \$53,668.59; Imperial Oil Ltd., Leaside, Ont., \$11,435.26; Lewis Apedaile & Hanson, Inc., Montreal, Que., \$13,423.95; Massey-Harris Co., Ltd., Toronto, Ont., \$65,835.49; McLennan Lumber Ltd., Montreal, Que., \$12,726.61; City of Montreal, Montreal, Que., \$15,000; Montreal Lumber Co., Ltd., Montreal, Que., \$16,270.23; Northern Electric Co., Ltd., Montreal, Que., \$25,998.63; Pembroke Laundry, Cleaning & Dyeing Co., Pembroke, Ont., \$11,629.51; Provincial Transport Co., Montreal, Que., \$18,762.10; Remus Motors, Pembroke, Ont., \$11,772.76; Thomas Robertson & Co., Ltd., Ottawa, Ont., \$18,066.45; A. V. Roe Canada Ltd., Malton, Ont., \$1,523,134.88; United Steel Corporation, Limited, Montreal, Que., \$63,262.51; F. P. Weaver Coal Co., Ltd., Montreal, Que., \$93,157.54; Williams & Wilson Ltd., Montreal, Que., \$12,993.86.

1947-48
PUBLIC ACCOUNTS

PART II
VA

DEPARTMENT OF RECONSTRUCTION AND SUPPLY

APPENDICES

1. Departmental Balance Sheet and supporting schedule
2. Balance Sheets and Operating Statements of Crown Companies

APPENDIX

DEPARTMENT OF RECON

(EXCLUDING NATIONAL

Balance Sheet as at

ASSETS

Investment in Plant and Equipment:			
Crown Companies and Plants in Operation.....	260,122,144	21	
Miscellaneous Equipment.....	2,406	10	
			260,124,550 31
Other Investments:			
Capital Stock of Crown Companies.....	34,247,527	82	
Loans to Crown Companies.....	69,684,494	55	
Loans to Private Contractors.....	3,530,348	11	
Agreements of Sale—Balances.....	9,512,129	82	
			116,974,500 30
Production Assets:			
Working Capital and Other Advances.....			9,103,659 26
Open Accounts (per Contra).....			13,561,899 31
TOTAL ASSETS ON HAND.....			399,764,609 18
Surplus Assets transferred at cost to:			
War Assets Corporation.....	812,682,808	62	
Atomic Energy Control Board.....	31,205,164	06	
Other Departments.....	71,641,132	16	
			915,529 105 74
Miscellaneous Expenses and Receipts (January 1, 1946—March 31, 1948)			
Expenses:			
Departmental Administration.....	7,218,138	42	
Miscellaneous War Expense.....	68,740	254 73	
Termination of Contracts.....	258,492,465	97	
Coal Subsidies and Subventions.....	16,228,346	35	
Reconstruction and Reconversion.....	31,563,935	98	
			382,243,141 45
Receipts:			
Undistributed Revenues and Refunds.....	442,605,438	17 Cr.	
Undistributed balance of Receipts from War Assets Corporation covering sales of surplus war materials transferred to it from all Departments.....	268,875,630	10 Cr.	
			711,481,068 27 Cr.
			<u>\$986,055 788 10</u>

NOTE: The above accounts cover: (1) financial transactions since the Department commenced operations (January 1, 1946); (2) assets taken over from predecessor Departments; (3) disposal of assets since January 1, 1946.

1

STRUCTION AND SUPPLY

RESEARCH COUNCIL)

March 31, 1948

LIABILITIES	Appropriation Expenditures	Less: Revenues	Net
Dominion of Canada Expenditures:			
Ordinary:			
1945-46 (January to March, 1946)	1,108,133 98	88,777 02	1,019,356 96
1946-47	2,051,200 47	307,222 48	1,743,977 99
1947-48	7,251,528 60	381,457 76	6,870,070 84
			<hr/> 9,633,405 79
War, Demobilization and Reconversion:			
Expenditures by predecessor Departments covering cost of assets taken over by Reconstruction and Supply			1,304,169,434 17
1945-46 (January to March, 1946)	180,128,483 09	369,220,354 74	189,091,871 65 Dr.
1946-47	143,122,689 22	369,845,620 03	226,722,930 81 Dr.
1947-48	62,215,757 31	160,683,755 32	98,467,998 01 Dr.
			<hr/> 789,886,633 70
Special:			
Authorized by War Appropriation and Other Acts			<hr/> 116,973,849 30
Transfers from Canadian Mutual Aid Board:			
104 vessels to Park Steamship Co., Ltd.			52,000 000 00
8 vessels to Department of Reconstruction and Supply			4,000,000 00
			<hr/> 56,000,000 00
TOTAL, DOMINION OF CANADA			<hr/> 972,493,888 79
Open Accounts (Contra)			13,561,899 31
			<hr/> <hr/> \$ 986,055,788 10

DEPARTMENT OF RECONSTRUCTION AND SUPPLY—Continued
Details of Investments and Assets as at March 31, 1948

Name and Location	Investment in Plant Equipment and Property	Other Investments		Production Assets	Net Total
		Capital Stock	Loans and Miscellaneous		
<u>In Operation</u>					
Crown Companies:					
Canadian Arsenals Limited, Ottawa, Ont	24,606 94	26 00	2,500,000 00	.....	2,524,632 94
Cash Advances.....					
Transfers (book value):					
Plant and Properties taken over.....	76,099,265 86	.....	.....	.....	76,099,265 86
Plant Equipment taken over.....	23,901,546 00	.....	.....	.....	23,901,546 00
Less: Transfers to War Assets Corporation.....	721,004 82 Cr.	.....	.....	.....	721,004 82 Cr.
	99,304,413 98	26 00	2,500,000 00	.....	101,804,439 98
Central Mortgage and Housing Corporation, Ottawa, Ont.:					
Cash Advances.....	.....	25,000,000 00	22,500,000 00	.....	47,500,000 00
Transfers (book value):					
Emergency Shelter properties.....	11,074,112 08	.....	.....	.....	11,074,112 08
Wartime Housing properties (Gross).....	.....	.....	.....	.....	.....
Less: Proceeds of Sales of properties.....	2,281,760 63 Cr.	.....	.....	.....	.....
Capital Loss on Sales of properties.....	74,286,132 68	.....	.....	.....	74,286,132 68
	85,360,244 76	25,000,000 00	22,500,000 00	.....	132,860,244 76
Eldorado Mining and Refining (1944) Limited, Ottawa, Ont.					
The Malton Water Company, Malton, Ont.....	.....	9,246,876 82	.....	.....	9,246,876 82
Polymer Corporation Limited, Sarnia, Ont.....	.....	500 00	.....	.....	500 00
War Assets Corporation Limited, Montreal, Que.....	.....	34 00	42,886,297 66	.....	42,886,331 66
Wartime Housing Limited, Ottawa, Ont.....	.....	30 00	1,798,196 89	.....	1,798,196 89
Crown Plant—Privately Managed:	72,718,065 67	.....	.....	.....	72,718,065 67
A. V. Roe Canada Limited, Malton, Ont.....	2,739,419 80	.....	.....	.....	2,739,419 80
	260,122,144 21	34,247,466 82	69,684,494 55	.....	364,054,105 58
<u>Not in Operation</u>					
Crown Companies:					
Aero Timber Products Limited, Vancouver, B.C.....	.....	32 00	.....	5,758 63	5,790 63
War Supplies Limited (Administration), Ottawa, Ont.....	.....	29 00	.....	.....	29 00
	.....	61 00	.....	5,758 63	5,819 63

In Liquidation

Crown Companies:

Arro Motors Limited, Toronto, Ont. 159 66
 Allied War Surplus Corporation, Montreal, Que. 2 30
 Citadel Merchandising Company, Limited, Montreal, Que. 28,080 57
 Cutting Tools and Gauges Limited, Toronto, Ont. 10,359 95
 Quebec Shipyards Limited, Quebec, Que. 222 96
 Research Enterprises Limited, Leaside, Ont. 12,918 22
 Victory Aircraft Limited, Toronto, Ont. 806 10
 Wartime Metals Limited, Montreal, Que. 25,325 34
 Wartime Salvage Limited, Ottawa, Ont. 2,050,441 88
 Wartime Shipbuilding Limited, Montreal, Que.

Crown Plants—Privately Managed:

Defence Industries Limited, Chertier, Que. 16,524 88
 Dominion Engineering Works Limited, Lachine, Que. 1 73
 General Engineering Works Limited, Toronto, Ont. 441 07
 Hamilton By-Products Coke Ovens Limited, Hamilton, Ont. 272 51
 John Inglis Company, Limited, Toronto, Ont. 12,857 71
 Montreal Locomotive Works Limited, Montreal, Que. 836 92
 Vivian Diesels and Munitions Limited, Vancouver, B.C. 16,487 02

Private Contractors:

Algoma Steel Corporation Limited, Sault Ste. Marie, Ont. 2,175,739 45

Anglo Canadian Oil Company, Limited, Calgary, Alta. 143,100 00
 Atlas Steels Limited, Welland, Ont. * 639,098 49
 Banner Coals Limited, Edmonton, Alta. 1,918 45
 Calmont Oils Limited, Calgary, Alta. 18,969 40 (Cr.)
 Chinook Oils Limited, Calgary, Alta. 169,195 58
 Crown Trust Company, Toronto, Ont. 46,636 10
 Dominion Steel and Coal Corporation, Limited, Sydney, N.S. 1,160,359 01
 Edmonton Collieries Limited, Edmonton, Alta. 3,279 47
 Empire Collieries Limited, Calgary, Alta. 4,000 00
 Evans, W. Benton, Rothwell, N.B. 5,994 66
 J. J. Hamilton Coal Company, Lethbridge, Alta. 1,575 00
 High Test Lignite Coal Company, Bientaft, Sask. 2,800 17
 Hillcrest-Mohawk Collieries Limited, Calgary, Alta. 1,000 00
 Indian Cove Coal Company, Limited jointly and severally with Sullivan Coal Company, Limited, Sydney, N.S. 7,344 56
 Lethbridge Collieries Limited, Lethbridge, Alta. 6,400 00
 Lion-Sunray Oils Limited, Calgary, Alta. 103,094 80
 Manitoba and Saskatchewan Coal Company, Limited, Bientaft, Sask. 49,464 98
 Monarch Coal Mining Company, Limited, Calgary, Alta. 1,923 67
 North American Cyanamid Limited, Welland, Ont. *2,880,000 00
 North West Coal Company, Bientaft, Sask. 739 33
 Okalta Oils Limited, Calgary, Alta. 595,152 95
 Pacific Petroleum Limited, Calgary, Alta. 16,453 02

159 66
 2 30
 28,080 57
 10,359 95
 222 96
 12,918 22
 806 10
 25,325 34
 2,050,441 88

16,524 88
 1 73
 441 07
 272 51
 12,857 71
 836 92
 16,487 02

2,175,739 45

6,831,549 49

143,100 00
 639,098 49
 1,918 45
 18,969 40 (Cr.)
 169,195 58
 46,636 10
 1,160,359 01
 3,279 47
 4,000 00
 5,994 66
 1,575 00
 2,800 17
 1,000 00

7,344 56
 6,400 00
 103,094 80

49,464 98
 1,923 67
 2,880,000 00
 739 33
 595,152 95
 16,453 02

{ 989,312 93 }
 { *5,842,236 56 }

143,100 00
 * 639,098 49
 1,918 45
 18,969 40 (Cr.)
 169,195 58
 46,636 10
 1,160,359 01
 3,279 47
 4,000 00
 5,994 66
 1,575 00
 2,800 17
 1,000 00
 7,344 56
 6,400 00
 103,094 80
 49,464 98
 1,923 67
 *2,880,000 00
 739 33
 595,152 95
 16,453 02

DEPARTMENT OF RECONSTRUCTION AND SUPPLY—Concluded
Details of Investments and Assets as at March 31, 1948—Concluded

Name and Location	Investment in Plant Equipment and Property	Other Investments		Production Assets	Net, Total
		Capital Stock	Loans and Miscellaneous		
<i>Private Contractors—Concluded</i>					
Red Flame Coal Company, Limited, Camrose, Alta.			3,075 01		3,075 01
Red Hot Coal Company, Limited, Edmonton, Alta.			2,542 00		2,542 00
Telco Coal Company, Limited, Telkwa, B.C.			15,000 00		15,000 00
Thirty-two Collieries Limited, Edmonton, Alta.			22,600 00		22,600 00
Valley Oil Operators Limited, Calgary, Alta.			196,355 82		196,355 82
Vivian Diesels and Munitions Limited, Vancouver, B.C.			*150,794 77		150,794 77
			13,042,477 93		13,042,477 93
<i>Miscellaneous:</i>					
Equipment taken over.....	2,406 10				2,406 10
Unadjusted accounts with Government of U.S.				3,620,616 45	3,620,616 45
Advances on Terminated Contracts:					
John Bertram and Sons Company, Limited.....				1,148,397 64	1,148,397 64
Canadian Marconi Company.....				1,941,071 66	1,941,071 66
Cranemobile Limited.....				211,960 00	211,960 00
Sundry.....				115 43	115 43
	\$260,124,550 31	\$34,247,527 82	\$82,726,972 48	\$9,103,659 26	386,202,709 87
		(\$116,974,500 30)			
Open Accounts.....					
Total Assets on Hand.....					13,561,899 31
* Agreements of Sale—Balances.					\$399,764,609 18

Appendix 2

CROWN COMPANIES

In accordance with the powers contained in section 6 (3) (a) of the Department of Munitions and Supply Act, the companies listed below were operating under agreements with the Minister. The agreements provide in general that the Minister shall at all times have the right to exercise such control over the affairs and operations of the Company as he may in his absolute discretion think fit, and that the Company shall do or refrain from doing, as the case may be, all such things as the Minister may from time to time direct, and that all obligations of His Majesty under this agreement are conditional upon the Company acting accordingly.

In accordance with section 6 (3) (c) of the above mentioned act, the Auditor General is the Auditor of such companies, and the balance sheets certified to, by him, together with related statements are furnished herewith.

The following is a list of the companies and the respective balance sheet dates.

<u>Page</u>	<u>Company</u>	<u>Balance Sheet Date</u>
VA-30	Aero Timber Products Limited.....	June 30, 1948
VA-32	Canadian Arsenals Limited.....	March 31, 1948
VA-36	Eldorado Mining and Refining (1944) Limited.....	December 31, 1947
VA-40	Northern Transportation Company Limited, Subsidiary of Eldorado Mining and Refining (1944) Limited.....	December 31, 1947
VA-41	Northern Transportation Company (1947) Limited, Subsidiary of Northern Transportation Company Limited.....	December 31, 1947
	Park Steamship Company Limited, (see Department of Transport section)	
VA-44	Polymer Corporation Limited.....	March 31, 1948
VA-48	War Assets Corporation.....	March 31, 1948
VA-52	War Supplies Limited.....	March 31, 1948
VA-54	Wartime Housing Limited.....	March 31, 1948
VA-61	Wartime Shipbuilding Limited.....	June 20, 1947

AERO TIMBER PRODUCTS LIMITED (INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at June 30, 1948

ASSETS		LIABILITIES AND CAPITAL	
Cash in Bank.....	1,970 56	Liabilities	
Account Receivable.....	158 82	Accounts Payable and Accrued Charges.....	2,712 76
Office Furniture and Equipment (per contra) at cost.....	1,573 45	Capital	
		Shareholders:	
		Capital Stock—	
		Authorized: 1,000 shares of no par value.	
		Issued: 32 shares fully paid and held in	
		trust for His Majesty in right of Canada..	32 00
		Government of Canada:	
		Advances.....	3,269,433 84
		Deduct: Deficit, Schedule "A".....	3,270,049 22
		Deficiency in Advances.....	615 98
		Office furniture and equipment (per	
		contra).....	1,573 45
			<hr/>
			958 07
			<hr/>
			990 07
			<hr/>
			\$ 3,702 83
			<hr/>

Note:

By agreement under negotiation the Department of Reconstruction and Supply undertakes to assume the Company's assets and liabilities as from June 30, 1948, the date as from which the Company ceased business.

Approved on behalf of the Board.

H. E. CARTER,
Director.

L. C. RODGERS,
Director.

J. HOPKINSON,
Assistant Auditor General.

I have examined the accounts of Aero Timber Products Limited for the fifteen months ended June 30, 1948 and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at June 30, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Company.

SCHEDULE "A"

AERO TIMBER PRODUCTS LIMITED—*Concluded*

Statement of Deficit at June 30, 1948

Deficit at April 1, 1947.....	3,248,675 21
Contract Settlement Claims (net).....	18,050 96
Administrative Expenses, for the fifteen months ended June 30, 1948—	
Legal expenses.....	1,229 16
Honorarium.....	1,050 00
Rent and light.....	748 60
Telephone and telegraph.....	134 79
Miscellaneous.....	160 50
	<hr/>
	3,323 05
Deficit, transferred to Balance Sheet.....	<hr/> \$ 3,270,049 22 <hr/>

CANADIAN ARSENALS LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1948

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks.....	1,734,614 51	Liabilities	
Accounts Receivable.....	1,288,443 59	Accounts Payable and Accrued Charges.....	672,156 52
Advances, Deposits, etc.....	8,472 79	Contractors' Deposits.....	70,029 08
Inventories, as determined and certified by the Management, at cost:		Receiver General of Canada, sales tax etc.....	26,483 10
Materials, work in process and finished products..	511,614 64	Provision for Staff Vacation Pay.....	68,197 04
General and maintenance stores.....	213,287 48	Deferred Revenue.....	71,724 60
Materials purchased but not received from con- tractors.....	91,579 55	Employees' Trust Accounts.....	97,484 61
Prepaid Insurance, Rentals, etc.....		Deduct:	
	816,481 67	Investments in Dominion of Canada securities held in trust by the Company.....	83,567 70
	19,946 09		13,916 91
		Capital	922,507 25
		Shareholders:	
		Capital Stock—	
		Authorized, 1,000 shares of no par value.	
		Issued, 26 shares, fully paid	26 00
		Government of Canada—Advances:	
		As at April 1, 1947.....	2,675,111 44
		Received from Department of Reconstruction and Supply,	
		Vote 578.....	2,000,000 00
			4,675,111 44
		Deduct:	
		Stand-by Expenses (net), per Schedule "A".....	1,729,686 04
			2,945,425 40
			2,945,451 40
			\$ 3,867,958 65

Note:

Included in the "Accounts Payable and Accrued Charges" is the sum of approximately \$925,000 representing services partially rendered and obligations for materials not delivered, at March 31, 1948, for which the Company is financially committed. Approximately \$223,500 of this sum is charged as operating expenses of the year 1947-48.

Approved on behalf of the Board.

J. H. MacQUEEN,

Director.

A. L. JAMES,

Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Canadian Arsenals Limited for the year ended March 31, 1948, and have obtained all the information and explanations I have required. The values reflected above do not include fixed assets; neither do they include surplus stores received without charge through the Department of Reconstruction and Supply.

Subject to the foregoing, I certify that the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Company.

CANADIAN ARSENALS LIMITED—Continued

Statement of Stand-by Expenses and of Revenue from Various Activities
for the year ended March 31, 1948

SCHEDULE "A"

Stand-by Expenses:			
Plant, per Schedule "B".....	3,432,409	23	
Administrative, per Schedule "C".....	838,078	90	
			<u>4,270,488 13</u>
Deduct:			
Revenue from manufacturing and other activities—as shown below.....	1,615,701	56	
Materials, used in operations, which were received from the Department of Reconstruction and Supply without charge—including \$334,342.10 treated as purchases in 1946-47 but later found to have been supplied free.....	925,100	53	
			<u>2,540,802 09</u>
Excess of stand-by expenses over income, per Balance Sheet.....			<u>\$ 1,729,686 04</u>
Revenue from Manufacturing and Other Activities			
Proceeds from Sales.....			3,078,452 99
Less:			
Direct cost of sales—			
Materials used.....	1,134,860	87	
Labour.....	631,106	78	
Other direct charges.....	191,887	83	
			<u>1,957,855 48</u>
Profit from operations, exclusive of overhead.....			1,120,597 51
Miscellaneous Revenue.....			<u>495,104 05</u>
Total Revenue.....			<u>\$ 1,615,701 56</u>

CANADIAN ARSENALS LIMITED—Continued

Plant Expenses for the year ended March 31, 1948

Arsenals conversion expense.....		696,640 87
Salaries and wages—		
Departmental.....	390,432 04	
Foremen and supervisors.....	242,309 64	
		632,741 68
Maintenance, alterations and repairs to—		
Buildings.....	154,215 52	
Machinery.....	112,842 87	
Plant equipment.....	284,461 08	
		551,519 47
Heat and steam.....		540,493 22
Fire protection and security.....		203,723 03
Automobile and truck expense.....		91,186 20
Electric power.....		87,136 16
Maintenance of lands.....		81,631 43
Radar rental expense.....		79,884 71
Janitor service.....		69,040 71
Vacation pay.....		61,389 30
Shop and service department supplies.....		45,878 20
Preparedness planning.....		44,893 46
Experimental products.....		43,925 88
Water and air supply.....		36,559 78
Purchase, maintenance and repairs to cutters, tools, etc.....		30,307 83
Workmen's compensation.....		29,513 49
Rentals.....		17,050 17
Unemployment insurance.....		15,112 82
Clearance of contractors' plants.....		13,385 40
First aid and medical.....		12,954 79
Allowable time—		
Controllable.....	1,196 59	
Non-controllable.....	10,657 29	
		11,853 88
Cafeteria and canteen operating account.....		10,649 92
Machinery and power installations.....		9,735 68
General factory expense.....		4,767 97
Freight inward and outward.....		3,007 08
Sewage disposal.....		2,721 57
Fertilizer Branch expense, Welland Chemical Works.....		2,126 16
Gas supply.....		1,274 69
Miscellaneous.....		1,303 68
Total, transferred to Schedule "A".....		\$ 3,432,409 23

SCHEDULE "C"

CANADIAN ARSENALS LIMITED—*Concluded*

Administrative Expenses for the year ended March 31, 1948

Salaries:		
Department heads and supervisors.....	201,346	79
Clerical.....	201,229	21
Administrative.....	112,848	29
		<hr/>
Transportation—employees'.....	515,424	29
Contributions under the "Civil Service Superannuation Act", etc.....	73,017	17
Vacation pay.....	46,261	94
Preparedness planning.....	39,439	07
Telephone, including operators' salaries.....	38,810	44
Travelling expense.....	36,460	98
Printing and office supplies.....	24,768	00
Insurance.....	20,302	88
Radar selling expense.....	8,310	17
Rentals.....	6,113	39
Maintenance and repairs of furniture and office equipment.....	4,973	70
Periodicals and publications.....	4,599	90
Interest on employees' retirement fund.....	3,678	69
Postage.....	3,641	96
General expense.....	3,405	16
Excise stamps.....	2,857	82
Unemployment insurance.....	1,721	83
Telegraph and teletype.....	1,504	42
Licence, inspection and royalty fees.....	1,170	60
Miscellaneous expenses.....	928	91
	687	58
		<hr/>
Total, transferred to Schedule "A".....	\$	838,078 90

ELDORADO MINING AND REFINING (1944) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO THE GOVERNMENT "COMPANIES OPERATION ACT")

Balance Sheet as at December 31, 1947

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand,	1,489 60	Liabilities	
Accounts Receivable,	510,776 98	Bank Overdraft (net),	708,292 42
Custom Duties Recoverable (estimated),	43,911 98	Accounts Payable and Accrued Charges (including \$736,221.95 owing for freight to Northern Transportation Company (1947) Limited),	997,560 92
Inventories, as certified by the Management:		Receiver General of Canada:	
Products, finished and in process, etc., at cost or as valued by the Management,	4,487,322 28	Employees' income tax,	10,506 74
Operating supplies, at cost,	1,128,526 16	Sales tax,	351 05
	5,615,848 44	Mine royalties,	4,993 45
			15,831 24
*Investments:		Capital	
Mining stocks (market value \$3,150.00) at cost; and non-marketable mining stocks, at nominal value of \$7.00,	2,054 50	Capital Stock:—	
Northern Transportation Company Limited, wholly owned subsidiary—		Authorized: 120,000 shares, no par value.	
*Investment in shares, at cost,	159,147 36	Issued: 80,500 shares, fully paid,	7,586,080 20
Advances for capital purposes,	1,859,015 07	Surplus:	
		Excess of income over expenditure for the year ended December 31, 1947 (Schedule "B"),	1,416,488 19
Fixed Assets, at cost (Schedule "A"),	3,091,792 40	Deficit as at January 1, 1947,	405,279 55
Less: Provision for depreciation (Schedule "A"),	1,640,928 75		
			1,011,208 64
Deferred Charges:		Deduct—	
Unexpired insurance,	30,685 44	Exploration and development—	
Miscellaneous,	4,197 21	Exploration expenditure during 1947 \$246,552.04; and deferred development 1944-1947 \$446,427.19,	692,979 23
			318,229 41
		Reserved for replacement of aircraft (See footnote Schedule "A"),	51,976 04
			7,956,285 65
			\$ 9,677,990 23

NOTE:

*The business formerly carried on by Northern Transportation Company Limited was transferred, as of January 1, 1947, to Northern Transportation Company (1947) Limited in exchange for all but the five directors' qualifying shares of the outstanding capital stock of the latter; in consequence, the equity of Eldorado Mining and Refining (1944) Limited, at December 31, 1947, was the combined Capital and Surplus of Northern Transportation Company (1947) Limited at that date, or \$1,026,845.12 except such amount as is attributable to the directors' qualifying shares.

Approved on behalf of the Board.

W. J. BENNETT, Director.

W. F. JAMES, Director.

I have examined the accounts of Eldorado Mining and Refining (1944) Limited for the year ended December 31, 1947, and have obtained all the information and explanations which are required. In my opinion, the above balance Sheet is properly drawn up so as to exhibit a true and correct statement of the financial position of the Company as at December 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

ELDORADO MINING AND REFINING (1944) LIMITED—Continued

Fixed Assets as at December 31, 1947

	Book Values	Provision for Depreciation	Net Values
Mining Claims (Great Bear Lake Area)	304,423 08		304,423 08
Airport (Caywood Field, at Mine)	8,339 58		8,339 58
Airstrip and Road	8,403 86		8,403 86
Land	5,275 15		5,275 15
Buildings—			
Mine	509,676 23	329,034 82	180,641 41
Refinery	363,521 68	76,951 88	286,569 80
	873,197 91	405,986 70	467,211 21
Machinery and Equipment—			
Mining and exploration	1,166,715 91	682,641 78	484,074 13
Refinery	505,165 44	387,252 95	117,912 49
	1,671,881 35	1,069,894 73	601,986 62
Aircraft, and Spare Parts	172,000 04	143,781 49*	28,218 55
Laboratory and Medical Equipment	29,686 37	15,543 72	14,142 65
Office Furniture and Equipment—			
Head Office	7,330 02	1,676 18	5,653 84
Refinery	11,255 04	4,045 93	7,209 11
	18,585 06	5,722 11	12,862 95
	<u>\$3,091,792 40</u>	<u>\$1,640,928 75</u>	<u>\$1,450,863 65</u>

NOTE: *The above provision for depreciation of aircraft is based on actual cost but as the craft were acquired from wartime surplus the cost was abnormally low. The management decided, therefore, that sufficient additional provision should be made to meet the estimated cost of replacement when the present craft are no longer serviceable. The "Reserve for Replacement of Aircraft" appearing in the "Surplus" section of the Balance Sheet is for this purpose.

SCHEDULE "B"

ELDORADO MINING AND REFINING (1944) LIMITED—Continued**Statement of Revenue and Expenditure for the year ended December 31, 1947**

Sales and Custom Refining Revenue	3,495,218 34	
Deduct: Cost of sales, etc. per Schedule "C"	2,329,698 72	
		1,165,519 62
Other Revenues:		
Radium rentals	25,231 68	
Cash discounts	2,669 51	
Profit on sale of securities	5,628 82	
Air-freight	22,118 59	
Miscellaneous	13,874 22	
		69,522 82
		1,235,042 44
Administrative Expenses:		
Salaries	50,611 36	
Office rent	2,659 50	
Travelling	7,527 40	
Telephone and telegraph	4,073 31	
Stationery and office supplies	2,960 81	
Directors' fees	4,375 00	
Provision for Depreciation—office furniture, fixtures and equipment	878 75	
Miscellaneous	6,158 99	
	79,245 12	
Less—Apportionment to Northern Transportation Company (1947) Limited...	6,000 00	
		73,245 12
		1,161,797 32
Other Expenses:		
Experimental and research expense	12,367 80	
Interest on bank overdraft	17,428 00	
Loss on disposal of fixed assets	208 19	
Prior years' adjustments	634 01	
		30,638 00
		1,131,159 32
Add: Recovery from product inventories in Europe (written off during hostilities)	217,584 48	
Excess of amount received from litigation over the recorded indebtedness and expenses	67,744 39	
		285,328 87
Excess of Income over Expenditure transferred to Surplus		\$1,416,488 19

SCHEDULE "C"

Statement of Cost of Sales and Custom Refining Revenue for the year ended December 31, 1947

Inventory of products, finished and in process, etc., as at January 1, 1947	3,351,813 29	
Production Costs (Schedule "D")	3,392,967 82	
Selling and Shipping Expenses:		
Selling expense	32,432 19	
Selling commissions	22,317 95	
Shipping expense	11,947 45	
Insurance on refined radium	5,542 30	
		72,239 89
		6,817,021 00
Deduct:		
Inventory of products, finished and in process, etc., as at December 31, 1947....	4,487,322 28	
Total, transferred to Statement of Revenue and Expenditure (Schedule "B")		\$2,329,698 72

SCHEDULE "D"

ELDORADO MINING AND REFINING (1944) LIMITED—*Continued*

Statement of Production Costs for the year ended December 31, 1947

Mining and Concentrating Expenses:

Mining, milling and transportation of ore concentrates (including deferred development \$39,792.80	1,525,688 39
Administrative salaries and expenses.....	41,093 04

Employee expense—

Board	249,543 20	
Transportation	81,220 51	
Maintenance of bunkhouses and residences	58,444 15	
Laundry	10,385 76	
Medical and hospital expenses	17,938 78	
Group insurance	3,210 82	
		420,743 22

Yard fill, road and clean-up expenses	29,618 94
Meeting and servicing aircraft, and handling air freight	27,209 42
Warehouse expenses	24,118 09
Fire protection and fire insurance	19,149 82
Cargo insurance (air and water freight)	7,845 53
Edmonton office expenses	7,062 48
Royalties (Northwest Territories Tax)	4,993 45

Provision for Depreciation—

Buildings	83,396 83	
Equipment	191,148 48	
		274,545 31
Miscellaneous		14,422 40

2,396,490 09

<i>Deduct:</i> Air freight charged above in excess of cost of operating aircraft	223,857 02
--	------------

2,172,633.07

Refining Expenses:

Administrative salaries and expenses	45,649 93
Operating salaries and wages	257,464 61

Employee expense—

Medical and hospital expenses	6,703 50	
Group insurance	2,398 72	
		9,102 22

Chemicals	327,298 19
Other operating supplies	191,621 99
Maintenance and repairs	130,185 43
Fuel, power and water	99,232 27
Plant safety expenses	9,941 72
Maintenance of storeroom	9,286 91
Fire protection and fire insurance	5,690 82

Provision for Depreciation—

Buildings	18,176 09	
Machinery	86,741 20	
Laboratory and medical equipment	5,863 68	
Office furniture and equipment	1,125 51	
		111,906 48
Miscellaneous		22,954 18

1,220,334 75

Total transferred to Schedule "C" \$3,392,967 82

NORTHERN TRANSPORTATION COMPANY LIMITED
(INCORPORATED UNDER "THE COMPANIES ACT" OF THE PROVINCE OF ALBERTA)
Balance Sheet as at December 31, 1947

ASSETS		CAPITAL	
Investment in shares of Northern Transportation Company (1947) Limited.....	588,586 26	Authorized: 2,500 shares of \$100.00 each. Issued: 1,520 shares, fully paid.....	152,000 00
		Surplus Account— Balance at December 31, 1946.....	436,586 26
	<u>\$ 588,586 26</u>		<u>\$ 588,586 26</u>

Now: The physical assets and liabilities of the Company were, by agreement of December 29, 1947, transferred and assumed by the Northern Transportation Company (1947) Limited, as from January 1, 1947, in exchange for 1,520 shares (including five directors' qualifying shares) of the latter's capital stock.

Approved on behalf of the Board.

W. J. BENNETT,
Director.
H. H. HAYDON,
Director.

I have examined the accounts of Northern Transportation Company Limited for the year ended December 31, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELIAR,
Auditor General.

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at December 31, 1947

ASSETS		LIABILITIES AND CAPITAL	
Cash on hand and in bank.....	9,767 89	Liabilities	
Accounts Receivable:		Accounts Payable and Accrued Charges.....	35,130 60
Parent Company—(Eldorado Mining and Refining (1944) Limited).....	736,221 95	Receiver General of Canada:	
Trade.....	138,552 47	Employees' income tax.....	1,749 65
Less: Reserve for doubtful accounts.....	4,644 69	Unemployment insurance.....	40 05
	153,907 78	Deferred credits, unearned freight.....	1,789 70
			422 19
Prepaid Expenses:			
Inventories of operating supplies.....	142,249 43	Capital	
Unexpired insurance.....	3,439 82	Shareholders:	
		Share Capital:	
Fixed Assets, at cost (Schedule "C"):		Authorized: 50,000 shares of no par value.....	152,000 00
Land.....	16,632 00	Issued:	
Portage Road.....	25,000 00	1,520 shares, fully paid.....	832,845 12
Buildings, vessels, equip- ment and furnishings.....	2,820,126 42	Surplus—(Schedule "A"):	
Less: Reserve for depreciation.....	984,142 61	Reserved for fire and marine loss on boats.....	42,000 00
	1,835,983 81		874,845 12
		Eldorado Mining & Refining (1944) Limited— Advances for capital purposes (received in accordance with Order in Council, P.C. 1035 of March 21, 1947).....	1,026,845 12
	1,877,615 81		1,859,015 07
			2,885,890 19
	\$ 2,923,202 68		\$ 2,923,202 68

NOTE:

This Company was incorporated on November 27, 1947, and by agreement of December 29, 1947, assumed, as from January 1, 1947, all of the assets and liabilities of Northern Transportation Company Limited, a wholly owned subsidiary of Eldorado Mining and Refining (1944) Limited, and in consideration hereof issued 1,520 shares (including five directors' qualifying shares) of its capital stock.

Approved on behalf of the Board.

W. J. BENNETT,
Director.
H. H. HAYDON,
Director.

WATSON SELLAR,
Auditor General.

I have examined the accounts of Northern Transportation Company (1947) Limited for the year ended December 31, 1947, and have obtained all the information and explanations I have required. In my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at December 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

37,342 49

SCHEDULE "A"

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED—Continued

Surplus as at December 31, 1947

Acquired from Northern Transportation Company Limited as at January 1, 1947		436,586 26
<i>Deduct:</i>		
Goodwill	59,647 27	
Previous years' adjustments	4,358 20	
		<u>64,005 47</u>
		372,580 79
Net profit for the year ended December 31, 1947 (Schedule "B")		<u>460,264 33</u>
Surplus, transferred to Balance Sheet		<u>\$ 832,845 12</u>

SCHEDULE "B"

Statement of Revenues and Expenses for the year ended December 31, 1947

Revenues			
Freight earnings		1,648,469 93	
Miscellaneous revenues		7,561 26	
			<u>1,656,031 19</u>
Operating Expenses			
Salaries and wages	404,947 12		
Repairs and maintenance, wages and supplies	169,280 17		
Fuel oil	75,080 53		
Transportation of employees	35,376 95		
Insurance	59,262 95		
Workmens' compensation and group insurance	16,022 64		
Messing expense	32,113 47		
Rental of equipment	3,026 65		
Cartage and trucking	47,294 91		
Property taxes	8,748 49		
Depreciation—			
Warehouse buildings and equipment	25,628 68		
Boats and barges	220,535 66		
Boat equipment	10,128 13		
Trucks and tractors	35,182 74		
		291,475 21	
Maintenance of prairie spur		5,196 43	
Loss on disposal and displacement of fixed assets		8,293 90	
Miscellaneous		11,953 96	
		<u>1,168,073 38</u>	
<i>Deduct:</i>			
Credits arising from transportation of Company's supplies		36,909 72	
			<u>1,131,163 66</u>
Administrative Expenses			
Salaries	32,903 62		
Travelling	3,916 03		
Stationery and office supplies	5,597 04		
Telephone and telegraph	1,626 90		
Office rent	2,525 00		
Legal fees	4,458 47		
Depreciation—			
Office furniture and equipment	666 74		
Service automobile	354 60		
		1,021 34	
Miscellaneous		6,188 14	
Ottawa office expense		6,266 66	
		<u>64,603 20</u>	
			<u>1,195,766 86</u>
Operating Profit, transferred to Surplus (Schedule "A")			<u>\$ 460,264 33</u>

SCHEDULE "C"

NORTHERN TRANSPORTATION COMPANY (1947) LIMITED—*Concluded*

Fixed Assets as at December 31, 1947

	Cost	Reserve for Depreciation	Net Book Value
Land	16,632 00		16,632 00
Portage Road	25,000 00		25,000 00
Warehouse, service buildings and equipment	256,235 55	101,845 82	154,389 73
Boats and barges	2,275,541 73	729,624 70	1,545,917 03
Boat equipment	107,865 25	41,307 35	66,557 90
Trucks, tractors and service automobile	173,816 50	107,774 65	66,041 85
Office furniture and equipment	6,667 39	3,590 09	3,077 30
	<u>\$2,861,758 42</u>	<u>\$ 984,142 61</u>	<u>\$1,877,615 81</u>

POLYMER CORPORATION LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1948

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks.....	4,296,858 30	Liabilities	
Accounts Receivable:		Accounts Payable and Accrued Charges.....	1,182,540 62
Trade.....	2,144,392 52	Claims in Respect of Natural Rubber Operations (estimated).....	1,250,000 00
Claims (freight, etc.).....	90,915 92	Receiver General of Canada:	
Advances and Deposits.....	2,235,308 44	Workmen's compensation insurance.....	6,870 79
Inventories, as determined and certified by the Management:		Employees' income tax.....	20,856 05
Manufacturing and maintenance supplies (including coal \$840,857.87), at cost.....	2,715,133 69	Duty, sales and excise taxes.....	24,244 58
Prime materials and intermediate products, at cost.....	791,863 55		
Finished manufactured products, at cost.....	1,018,749 31	Capital	
	4,525,746 55	Shareholders:	
Less:		Capital Stock:	
Reserve against loss arising from reduction in values of prime materials and product inventories.....	250,000 00	Authorized: 1,000 shares of no par value.	
		Issued: 34 shares, fully paid and held in trust for His Majesty in right of Canada	34 00
		Surplus:	
		Balance as at April 1, 1947..	3,857,472 84
		Net Profit for the year ended March 31, 1948 (Schedule "B").....	25,623 08
			3,883,095 92
Deferred Charges:—		Debit:	
Maintenance work-orders in process.....	41,397 09	Amount reserved against loss arising from reduction in values of prime material and product inventories..	250,000 00
Prepaid insurance, etc.....	30,955 84		3,633,095 92
Land, Plant, Equipment and Other Fixed Assets at cost, less depreciation (Schedule "A").....	38,114,562 95		

Dominion of Canada:
Advances for Capital Purposes.....

46,519,427 58

\$49,003,939 62

Approved on behalf of the Board.

E. J. BRUNNING,
Director.

J. R. NICHOLSON,
Director.

I have examined the accounts of Polymer Corporation Limited for the year ended March 31, 1948, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at March 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELIAR,
Auditor General.

SCHEDULE "A"

POLYMER CORPORATION LIMITED—Continued

Land, Plant, Equipment and Other Fixed Assets as at March 31, 1948

	Cost	Depreciation	Depreciated Value
Land	207,257 43		207,257 43
Roads, sewers, water mains, outside lighting and other utilities	4,029,732 93	1,829,668 47	2,200,064 46
Buildings	9,870,972 17	2,112,706 93	7,758,265 24
Machinery and equipment	23,790,148 62	6,203,244 29	17,586,904 33
Steam, product and other pipe lines	12,696,010 34	3,552,532 53	9,143,477 81
Employee dwellings	213,982 94	30,888 16	183,094 78
Office furniture and equipment	179,976 75	43,665 87	136,310 88
Service automobiles and trucks	38,890 51	20,136 86	18,753 65
Security services and other special equipment	64,559 78	44,364 28	20,195 50
	<u>51,091,531 47</u>	<u>13,837,207 39</u>	<u>37,254,324 08</u>
<i>Add:</i>			
Construction camp area improvements, roads, sewers, etc.	119,692 78	75,386 87	44,305 91
Capital work-orders in process	815,932 96		815,932 96
Totals	<u>\$52,027,157 21</u>	<u>\$13,912,594 26</u>	<u>\$38,114,562 95</u>

SCHEDULE "B"

Statement of Profit and Loss for the year ended March 31, 1948

Operating profit on sales of manufactured products per Statement of Operations (Schedule "C")	934,432 46
Recoveries from suppliers following contract renegotiations, and sundry duties ...	13,447 28
Rental of equipment (net)	43,379 77
Cash discounts	22,954 10
Miscellaneous	11,743 97
	<u>1,025,957 58</u>

Deduct:

Selling and Administrative Expenses—

Exhibits, publicity and advertising	33,551 47
Marketing allowances	15,292 97
Salaries	172,310 11
Travelling	33,466 30
Office supplies and expenses	12,394 34
Telephone and telegraph	8,638 12
Insurance	15,713 38
Bank charges (purchase of foreign exchange)	11,793 93
Contributions to employees' group insurance, and pension and retirement plans	167,007 17
Donations	3,228 00
Miscellaneous	35,723 73
	<u>509,119 52</u>

Other Expenses—

Research and development—salaries, expenses and depreciation	421,141 26
Trading loss on natural rubber operations, now terminated	41,443 40
Previous years' adjustments (net)	28,630 32
	<u>1,000,334 50</u>
Net Profit, transferred to Surplus Account	<u>\$ 25,623 08</u>

POLYMER CORPORATION LIMITED—Continued

Statement of Operations for the year ended March 31, 1948

Sales (less outward freight):

Rubber	15,615,284 86	
Other chemicals	1,174,636 94	
Steam, electricity and water	477,329 03	
		17,267,250 83

Cost of Sales:

Inventories as at April 1, 1947—

Intermediate products	663,197 69	
Finished manufactured rubber	673,725 83	
		1,336,923 52
Materials used, less sales of by-products		3,276,289 37
Direct labour		1,213,938 24
Chemicals consumed		2,565,217 52
Steam, electricity and water produced from the Corporation's power plant, used in direct processing operations or sold		2,540,563 58
Fuels used for processing		790,299 41
Experimental and initial production costs of new products		303,497 91
Plant overhead expenses (Schedule "D")		1,743,565 53
Plant repairs, maintenance and alterations		1,395,943 26
Provision for depreciation and obsolescence of plant and equipment		2,042,904 61
Management fees of operating agencies		389,797 09
Royalties		340,342 01
		17,939,282 05

Less, Inventories as at March 31, 1948:

Intermediate products	587,714 37	
Finished manufactured rubber	1,018,749 31	
		1,606,463 68

16,332,818 37

Operating Profit transferred to Statement of Profit and Loss (Schedule "B")

\$ 934,432 46

SCHEDULE "D"

POLYMER CORPORATION LIMITED—*Concluded*

Plant Overhead Expenses for the year ended March 31, 1948

General indirect salaries and wages	1,196,017	31
Workmen's compensation insurance	23,328	20
Unemployment insurance	21,671	67
Travelling	13,033	02
Indirect materials and supplies	236,420	76
Steam, electricity and water used for indirect operations	33,742	10
Small tools expense	28,017	65
Shipping containers and supplies	201,199	74
Rental of tank cars	16,597	47
Factory office supplies and expenses	37,433	67
General plant expense	91,494	87
	<hr/>	
	1,898,986	46
<i>Deduct:</i>		
Undistributed service department credits	155,420	93
	<hr/>	
Total, transferred to Statement of Operations	\$1,743,565	53
	<hr/>	

WAR ASSETS CORPORATION

(INCORPORATED, WITHOUT SHARE CAPITAL, UNDER THE SURPLUS CROWN ASSETS ACT)

Balance Sheet as at March 31, 1948

GENERAL ACCOUNT

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	13,337,828 03	Liabilities	
Deduct: Cash in trust, per "Trust Account" hereunder.....	7,973,986 27	Accounts Payable and Accrued Charges.....	1,093,229 45
		Receiver General of Canada:	
		Employees' Income Tax.....	36,871 38
		Bank Loan (fully secured), re Dominion of Canada Bonds, acquired for account of employees.....	119,667 44
			<u>1,249,768 27</u>
Dominion of Canada Bonds, held for account of employees.....	205,500 00	Capital	
Deduct: Employees' deposits applicable thereto.....	91,085 30	The Government of Canada — Advances under Section 14 of the Surplus Crown Assets Act.....	1,085,000 00
		(Capital Surplus, transferred from the predecessor Corporation, in accordance with Section 19 (2) of the Surplus Crown Assets Act.....	250,000 00
Portion of "Trust Accounts Receivable" retainable by the Corporation as authorized under Section 15 (2b) of the Surplus Crown Assets Act.....	1,597,522 65	Operating Surplus:	
		As at March 31, 1947.....	5,468,170 80
Sundry Accounts Receivable.....	100,290 25	Deduct: Excess of Expenses over Income for the year, per schedule "A".....	832,550 41
Deferred Charges and Prepaid Expenses.....	41,703 47		<u>4,635,620 39</u>
Land.....	2,615 83		<u>5,970,620 39</u>
			<u>\$ 7,220,388 66</u>

RECEIVER GENERAL OF CANADA—TRUST ACCOUNT

Cash Required to be Deposited to the Credit of the Receiver General of Canada, in accordance with Section 15 (2) of the Surplus Crown Assets Act.....	7,973,986 27	Liabilities	
Accounts Receivable:		Customers' Advance Payments and Deposits.....	4,514,185 98
Current (including Canadian Government, departments and companies: \$2,379,036.67).....	3,725,320 41	Accounts Payable and Accrued Charges.....	877,544 82
Deferred.....	42,120,025 64	Net Equity in the Trust Assets (including \$545,669.12 advanced for the purchase of facilities from the United States Government), per schedule "B".....	5,391,730 80
			<u>47,411,744 17</u>
Deduct: Portion retainable by the Corporation (as above).....	45,845,346 05		
	<u>1,597,522 65</u>		
Facilities Purchased from the United States Government, at cost.....	44,247,823 40		
	<u>447,566 71</u>		

Deferred Charges, unamortized capital expenditure on multiple-tenancy property

134,098 59

\$52,803,474 97

\$52,803,474 97

Approved on behalf of the Board.

J. H. BERRY,
Director.

J. J. PERRAULT,
Director.

I have examined the accounts of War Assets Corporation for the year ended March 31, 1948, and have obtained all the information and explanations I have required. The procedures and practices of the Corporation were not of such a nature as to permit establishing by examination of records maintained that all assets received for disposal had been fully accounted for.

Subject to the foregoing and the fact that the value of surplus Crown assets held for disposal is not reflected therein, the above Balance Sheet is, in my opinion, properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, and of its Trust, as at March 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

J. HOPKINSON

Assistant Auditor General.

WAR ASSETS CORPORATION—Continued

Statement of Income and Expenses for the year ended March 31, 1948

Income

Portion retainable by the Corporation:

From net sales of surplus Crown Assets of the Dominion
of Canada (10%)

6,067,227 96

Other surplus assets

84,183 58

6,151,411 54

Miscellaneous revenue

3,495 61

6,154,907 15

Expenses

Administrative and office salaries

5,768,150 26

Pension contributions

1,065 78

Unemployment insurance

26,594 74

Government employees' compensation insurance

7,563 42

Death gratuities, employees

2,459 70

Travelling

302,618 95

Executive expenses (including directors' travel expense \$2,549.06)

3,495 58

Sundry administrative expenses

10,230 00

Staff moving and living expenses

15,433 20

Automobile expenses

49,362 90

Local transportation

13,237 46

Postage and excise stamps

61,664 74

Telephones

179,097 01

Telegrams

31,736 78

Printing, stationery, office supplies, etc.

254,957 64

Photographic supplies and expenses

5,915 80

Subscriptions to publications

1,968 24

Legal fees

1,541 89

Building operating expenses

109,893 04

Building alterations and improvements (including alterations and improve-
ments to Westmount building \$2,994.74)

6,353 08

Rent, heat, electricity and water

120,856 91

Office furniture and fixtures

6,778 28

Freight, express and cartage

11,575 46

Packing and shipping

445 72

Advertising and publicity

1,176 74

Miscellaneous

24,739 65

Recovered expenses

31,455 41

6,987,457 56

Excess of Expenses over Income, per Balance Sheet

\$ 832,550 41

SCHEDULE "B"

WAR ASSETS CORPORATION—*Concluded*

Statement of Government of Canada Net Equity in the Trust Assets for the year ended March 31, 1948

Net Equity in the Trust Assets as at March 31, 1947 (including \$808,074.09 advanced for the purchase of facilities from the United States Government)		64,619,796 28
Sales		
Surplus Crown Assets of the Dominion of Canada	73,204,382 88*	
Deduct:		
Direct charges for—		
Costs, including finishing and assembling, applicable to partly manufactured surplus	144,895 23	
Receiving, classifying, warehousing and maintaining surplus	8,362,545 84	
Reconditioning clothing and other surplus goods	831,414 76	
Demolition, recovery of salvage, and disposal of non-salvageable materials	1,802,856 28	
Recovering salvageable material from ammunition and explosives	479,813 39	
Freight and handling	560,279 05	
Lease termination and property restoration expenses..	50,376 45	
Miscellaneous (including advertising, agents' commissions, etc.)	299,922 39	
	<hr/>	12,532,103 39
		60,672 279 49
Deduct:		
Portion retainable by the Corporation (10%) as authorized, under Section 15 (2b) of the Surplus Crown Assets Act, by Order in Council P.C. 1115 of March 31, 1947	6,067,227 96	
	<hr/>	54,605,051 53
		119,224,847 81
Deduct:		
Remittances to the Receiver General of Canada for—		
Proceeds of sales	71,550,380 09	
Reduction in advance for the purchase of facilities from the United States Government	263,908 97	
Less: Additional advance received	1,504 00	
	<hr/>	262,404 97
Loss on sale of United States facilities		318 58
	<hr/>	71,813,103 64
Net Equity in Trust Assets at March 31, 1948, per Balance Sheet		\$ 47,411,744 17

NOTE: *Includes interest and rental revenue.

WAR SUPPLIES LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1948

ASSETS		LIABILITIES AND CAPITAL	
	\$ U.S.		\$ U.S.
Cash in Bank.....	4,125 57	Liabilities	
Accounts Receivable—United States Government.....	83,448 72	Department of Reconstruction and Supply—Collection Account (Schedule "A").....	83,448 72
Office Furniture and Equipment, at cost.....	507 70	Capital	
		Shareholders:	
		Capital Stock:	
		Authorized: 1,000 shares of no par value.	
		Issued: 29 shares fully paid and held in trust for His Majesty in right of Canada.	29 00
		Government of Canada:	
		Advances (Schedule "B").....	4,604 27
			4,633 27
			88,081 99

NOTE:
The provisions of the agreement between the Company and certain agencies of the United States Government, regarding the limitation of profits, may entail refunds of amounts received and/or adjustments of amounts receivable by the Company. To March 31, 1948, interim refunds had been made on the Company's behalf of \$40,000,000 to the War Department and \$10,000,000 to the Maritime Commission.

Approved on behalf of the Board.

E. C. GRUNDY,
Director.
R. L. McCREA,
Director.

I have examined the accounts of War Supplies Limited for the year ended March 31, 1948, and have obtained all the information and explanations I have required. In my opinion, subject to the fact that confirmations of accounts receivable were not obtained from United States Government departments and agencies concerned, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,
Assistant Auditor General.

SCHEDULE "A"

WAR SUPPLIES LIMITED—*Concluded*

Department of Reconstruction and Supply—Collection Account for the year ended March 31, 1948

\$ U.S.

Balance at April 1, 1947	10,832,567 03
Add: Shipments made during the year	200,874 66
	<hr/> 11,033,441 69
Deduct: Collections during the year (deposited to the credit of the Receiver General of Canada)	10,949,992 97
Balance at March 31, 1948, per Balance Sheet	<hr/> 83,448 72

SCHEDULE "B"

Statement of Government of Canada Advance Account for the year ended March 31, 1948

\$ U.S.

Balance at April 1, 1947		8,077 30
Deduct:		
Administrative Expenses—		
Salaries	1,726 37	
Travelling expenses	138 99	
Telephone and telegraph	100 15	
Miscellaneous	19 43	
	<hr/>	1,984 94
Office Furniture and Equipment—		
Transferred, written off, etc.		1,488 09
		<hr/> 3,473 03
Balance at March 31, 1948, per Balance Sheet		<hr/> 4,604 27

WARTIME HOUSING LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934")

Balance Sheet as at March 31, 1948

ASSETS		LIABILITIES AND CAPITAL	
Cash in Bank.....	2,209,436 43	Accounts Payable.....	9,537 67
Accounts Receivable.....	185,068 77	Contractors' Progress Claims and Holdbacks.....	1,277,278 67
Construction and Contractors' Advances.....	123,727 30	Contractors' Security Deposits.....	1,286,816 34
Inventory of Construction Materials, as determined and certified by the management, at cost.....	1,352,653 87	Reserve for Inventory Adjustments.....	825,186 02
Land acquired for future development.....	817,432 32	Capital.....	6,543 43
Housing Projects under Construction, at cost (Schedule "A").....	69,214,422 41	Shareholders: Capital Stock— Authorized: 1,000 shares of no par value. Issued: 30 shares fully paid.....	30 00
Contractors' Security Deposits.....	825,186 02	Surplus as at March 31, 1947.....	11,369,441 82
Unemployment Insurance Stamps.....	120 40		11,369,471 82
		Government of Canada—Advances.....	61,240,029 91
			72,609,501 73
			<u>\$74,728,047 52</u>

Approved on behalf of the Board.

H. A. YOUNG,

Director.

H. C. LINKLETTER,

Director.

I have examined the accounts of Wartime Housing Limited for the year ended March 31, 1948, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Company.

J. HOPKINSON,

Assistant Auditor General.

SCHEDULE "A"

WARTIME HOUSING LIMITED—Continued
Housing Projects under Construction as at March 31, 1943

Project	Total		Land Acquisition		Survey, Staking and Legal Fees		Sewer, Water and Gas Connection		Roads and Walks		Grade, Landscape and Fencing		House and Water Heater, and Cool Stoves		Building Contract and Sup. Arch.		Buildings Extra		Special Buildings		Payments Received
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	
Acton No. 1	255,349	00			386	55	4,721	95					1,577	70	151,854	72	96,808	08			
Amprior No. 1	100,529	66			100	00					70				56,395	07	44,083	89			
Aylmer No. 1	25	16															25	16			
Belleville No. 1	17	07															17	07			
Belleville Mountain View																					
Denon.	38,027	62													37,148	13	879	49			
Bow Island No. 1	37,869	12	15	00	157	70							885	44	24,345	00	12,465	08			
Brampton Nos. 1 and 2																	40				
Brampton No. 3	134,112	11					418	92			70		600	84	93,908	81	39,182	84			
Brandon No. 1	468,120	98	101	00	1,881	95	6,698	56			9,563	29	4,201	62	306,311	95	139,362	61			
Brandon No. 2	212,520	29	50	00	1,565	15	6,389	45			342	73	1,724	61	116,958	42	85,489	93			
Brandon No. 7	350,809	13	100	00	881	20					2	54	1,131	59	154,354	00	194,329	80			
Brandon No. 8	9	24															9	24			
Calgary No. 1	371	58											371	58							
Calgary No. 2	1,238,354	99	300	00	3,930	11	42,435	62			44,288	80	25,137	11	790,662	45	311,803	91			
Calgary No. 3	415,552	78	102	00	1,782	00	7,691	40			540	75	6,751	17	105,904	94	289,773	78			9,234
Calgary No. 3A	224,079	74	88	00			2,040	38					3,673	11	125,925	32	91,384	93			
Campbellford No. 1	114,238	69			205	60					70		801	09	69,572	50	43,508	80			
Campbellton No. 1	277,002	54	50	00	80	00	8,023	57							259,720	38	9,728	59			
Carleton Place No. 1	144,803	85	25	00	534	60	3,555	41			652	65	793	94	93,944	00	41,390	01			
Chalk River No. 1	176	46													176	46					
Charlottetown No. 1	3	90															3	90			
Chesley No. 1	34	09															32	24			
Clinton No. 1	184,927	85	50	00	1,590	20					1,85		432	70	84,718	90	96,170	01			
Cobourg No. 1	100,991	38			33	36	3,577	60			3,301	36	683	93	60,063	27	32,888	61			
Cobourg No. 2	25	05									1,85						26	20			
Cochrane No. 1	298,154	63			1,165	60					70		3,368	19	186,400	30	107,219	84			
Cochrane No. 2	171,801	25					319	20					389	24	104,818	45	66,334	36			
Collingwood No. 3	120,357	75											949	86	63,572	86	55,815	09			
Collingwood No. 4	366,010	82									9,537	15	2,693	00	246,605	71	104,822	92			495
Collingwood Nos. 2 and 3	5	64	77	00	1,479	34	300	00													495
Crowland No. 1	171,393	38			845	65					1,755	19	1,007	00	163,501	76	4,483	78			
Cumberland No. 1	233,362	78	50	00	365	50	6,223	69			421	12	1,938	70	144,333	45	109,739	78			
East Kildonon No. 1	680,550	55	150	00	1,742	30	29,255	37			22,640	59	25,044	64	588,943	65	3,328	81			403
Edmonton No. 6	1,039,054	26	250	00	2,625	15	10,238	09			9,132	74	12,421	69	718,228	47	279,408	12			
Edmonton No. 7	1,039,054	26	250	00	2,625	15	10,238	09			598	62	12,421	69	718,228	47	279,408	12			
Edinburgh No. 1	128,435	60			87	64					70		1,162	98	81,630	19	45,554	09			
Essex No. 1	128,435	60													29	70					
Essex No. 2	29	70																			
Essex No. 3	214,420	31	50	00	542	75	2,009	23			262	50	1,898	38	114,240	60	95,410	85			
Essex No. 4	147	07			100	00									13	58	33	49			
Essex No. 5	44	58															4	58			
Fort Frances No. 1	114,723	24			91	00	1,721	23			615	40	1,135	24	107,332	03	3,828	34			
Fort William No. 7	433,930	68	1,100	00	2,306	59	11,205	32			18,928	35	3,262	13	285,721	72	124,729	72			
Fort William No. 8	116,991	95			364	10					3,361	50	71	62	96,489	72	16,705	01			
Fort William No. 9	32	69															32	69			
Frederickton Nos. 1 and 2	938,813	83			1,077	89	16,813	00			2,082	27	2,691	86	531,228	94	369,908	49			

WARTIME HOUSING LIMITED—Continued
Housing Projects under Construction as at March 31, 1948—Continued

Project	Total	Land Acquisition	Survey, Staking and Legal Fees	Sewer, Water and Gas Connection		Roads and Walks		Grade, Landscape and Fencing		House and Water Heater, and Coal Stoves		Building Contract and Sup. Arch.		Buildings Extra		Special Buildings		Payments Received	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Galt No. 2.....	401,977 03		764 00	11,299 73				500 70	3,761 36	195,198 99				190,452 26					
Galt No. 3.....	3 46													3 40					
Georgetown Nos. 1 and 2.....	426,086 79	48 00	713 79	241 87				5,487 71	2,385 27	279,293 43				137,016 72					
Geraldton Nos. 1 and 2.....	560,440 93		2,175 00	1,013 10				13,108 83	5,369 60	417,085 53				174,181 52					
Goderich No. 1.....	245,051 42	50 00	1,072 03	65 84				1,734 94	2,111 33	166,993 53				77,724 92					
Goderich No. 2.....	83,032 01	25 00	629 05	2,062 27					30 37	46 23				33,193 30					
Gravenhurst No. 1.....	181,432 24		333 05						1,500 24	88,039 24				91,499 71					
Guelph No. 1.....	220,623 96	50 00	965 80	2,036 30				7,507 68	1,674 61	139,106 38				68,365 49					
Guelph No. 2.....	271,827 31	75 00	721 50						1,872 60	129,259 25				139,893 66					
Guelph No. 3.....	280 64							1 83						2 08					
Hatfield No. 1.....	428 96		2,830 84	20,407 03				13,028 05	4,014 66	237,660 86				141,419 38					
Hamilton No. 14.....	1,256 22		1,214 88											41 34					
Hamover No. 1.....	97 592 84		231 00	2,485 02					740 12	61,902 26				32,234 44					
Hill No. 2.....	813,968 00		1,701 44	12,654 50				20,158 66	9,283 36	523,580 69				245,579 66					
Hill No. 5.....	10 05													10 05					
Ingersoll No. 2.....	139,904 24	25 00	228 18	1,197 07				9,070 80	839 29	128,865 14				8,749 56					
Kamloops No. 3.....	382,006 38		1,130 81						3,199 94	333,543 32				15,661 51					
Kelowna No. 1.....	254,059 92		382 83						1,412 52	247,945 67				4,338 90					
Kelowna Nos. 2 and 2A.....	206,706 82							353 25	1,984 57	116,315 98				88,053 12					
Kenora No. 1.....	586,078 82								4,503 72	577,282 88				4,292 22					
Kimberley No. 1.....	104,139 84								51,958 63	52,181 21				64,602 59					
Kimberley No. 2.....	567,385 68								4,948 16	488,948 58				147,021 04					
Kirkland Lake Nos. 1 and 2.....	221,552 29	100 00	3,448 55	14,155 79				27,749 63	3,650 77	69,058 48				2,194 98					
Kitchener No. 1.....	251 80		222 00							21,551 57				3,329 03					
Kitchener No. 2A.....	23,908 36		251 80							6,006 00				32 98					
Kitchener No. 2B.....	7,076 39		53 40							6,006 00				440 02					
Kitchener No. 2C.....	6,581 71		80 10							14,101 27				587 03					
Kitchener No. 2D.....	14,795 06		106 80							1,646 45				11,856 91					
Kitchener No. 2E.....	570,239 06		549 11	56,974 32				32,265 00	1,646 45	467,647 37				171,339 28					
Lake Cowichan No. 1.....	409,724 80	85 00	545 37	6,242 91				8,250 30	3,128 47	220,035 47				121,347 83					
Larder Lake Nos. 1 and 2.....	410,912 29			9 18				12,969 67	3,717 52	269,100 41				58 10					
Leamington No. 1.....										117,765 42				50,111 82					
Leduc No. 1.....	183,218 73	50 00	136 20	5,183 67				1,097 53	7,100 09	139,844 74				86,322 89					
Lethbridge No. 2.....	367 055 69		221 30	4,253 63				1,695 23	1,715 01	147,037 43				132,547 82					
Lethbridge No. 3.....	241,376 19	102 00	352 00	70					2,845 26	166,241 12				35					
Lindsay No. 1.....	304,127 38			2,492 88															
Lindsay Nos. 2 and 2A.....																			
Lindsay No. 2.....																			
Lindsay & Palmerston Nos. 1 and 2.....	311,713 05		1,028 15	1,653 23				10,282 84	2,357 85	199,508 81				94,183 87					
Listowel No. 3.....	62,437 05		175 00					70	494 59	33,348 50				28,418 26					
London No. 3.....	203,978 00	50 00	1,849 59	495 07				4,623 88	1,816 50	134,226 17				59,232 99					
London No. 4.....	174,984 23	31 00	1,008 96	10 20				2,806 04	306 40	100,126 23				10,695 40					
London No. 5.....	245,770 09	50 00	1,064 09	13 00				6,710 18	277 80	108,724 75				67,537 45					
Lucan No. 1.....	110,737 24		292 00					4,381 65	959 09	61,889 70				43,214 80					

SCHEDULE "A"

WARTIME HOUSING LIMITED—Continued
Housing Projects under Construction as at March 31, 1948—Continued

Project	Total		Land Acquisition		Survey, Staking and Legal Fees		Sewer, Water and Gas Connection		Roads and Walks		Grade, Landscape and Fencing		House and Water Heater, and Coal Stoves		Building Contract and Sup. Arch.		Buildings Extra		Special Buildings		Payments Received	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Regina No. 2	345,943	12	100	00	1,524	95	1,111	00	4,957	14	17,645	54	10,618	12	309,172	26	746	13				
Regina No. 3	372,144	30	100	00	1,332	84	1,186	75	4,436	82	14,892	87	3,870	67	345,389	10	845	25				
Regina No. 4	395,758	91	100	00	1,123	84	1,186	75	4,279	71	13,981	32	7,403	67	366,469	34	1,214	28				
Regina No. 5	633,624	03	67	00	899	07	825	00			765	00	6,002	67	467,130	66	157,000	88			553	75
Regina No. 6	604,098	73	43	00	35	93							5,556	82	272,969	17	325,473	81				
Renfrew No. 2	252,255	69			478	45	2,700	07	776	00	13,012	05	3,810	91	161,738	76	68,159	45			1,580	00
Revelstoke No. 1	216,073	83			754	73							1,160	77	200,321	26	13,637	07				
Roseland No. 1	751,386	64			327	32							3,568	13	730,814	75	16,076	44				
St. Boniface Nos. 1 and 2	290,407	62	125	00	1,613	00	6,196	98			12,957	25	4,235	45	382,703	46	112,570	48				
St. Catherine Nos. 1 and 2	270,226	33			310	00			4,075	85	16,747	40	3,389	80	82,883	90	185,811	58				
St. James Nos. 1 and 2	411,260	23	100	00	486	00	4,733	64			235	40	1,781	98	355,363	74	3,484	42				
St. John Nos. 1, 8, 9, and 9A	207,986	24	50	00	387	00			3,302	73	34,680	05	15,917	40	112,261	78	88,536	43				
St. John Apts. No. 10	1,391,453	43			19	16	38,652	81							878,154	07	420,697	91				
St. John No. 11	319	49															319	49				
St. Marys No. 1	147,078	78			311	54	1,750	00	1,540	25	3,559	76	1,148	45	101,658	60	37,709	38				
St. Thomas No. 1	298,407	99	50	00	608	52	732	15	73	50	5,514	80	2,818	41	129,263	06	67,423	82				
Sarnia No. 3	624,800	62	150	00	2,724	26	18,527	15	4,507	00	40,370	55	3,955	62	377,557	96	165,537	92			450	63
Sarnia No. 4	20	40															20	40				
Sarnia No. 8A	1	13															1	13				
Sarnia No. 8B	882,456	91			3,752	05	34,636	64	20,001	10	32,516	25	14,359	17	773,536	05	3,155	65				
Saskatoon No. 2	478,028	92	100	00	2,114	40	14,946	91	9,313	75	13,975	00	5,868	19	314,064	23	117,645	44				
Saskatoon No. 3	389,649	72			1,000	00							4,280	47	249,751	90	134,617	35				
Saskatoon No. 5A	374,732	36			1,250	00							4,806	07	137,263	57	231,412	72				
Saskatoon No. 5B	326,128	02			1,250	00					733	20	6,307	56	150,562	72	167,274	54				
Sault Ste. Marie No. 4	221,385	89			360	14	6,788	62	6,497	73	29,907	65	1,701	72	123,926	74	52,203	29				
Sault Ste. Marie No. 5	412,904	65			1,039	06	400	00					3,590	86	210,195	71	197,679	02				
Sault Ste. Marie No. 6	49	85															49	85				
Sherbrooke No. 1	399,384	70	75	00	1,508	25			756	00	4,055	01	2,348	32	286,867	30	103,774	82				
Sherbrooke No. 2	394,967	27			556	00									271,960	67	122,450	60				
Sherbrooke No. 3	13	45															13	45				
Sioux Lookout No. 1	119,245	36			121	82							1,640	14	113,443	70	4,039	70				
Smiths Falls No. 7	235,009	33	50	00	71	85	7,957	00	2,743	40	15,768	92	3,348	98	151,177	29	64,491	89				
Smiths Falls No. 2	223,164	78	50	00	60	00	2,925	00	2,743	41	15,865	34	1,540	76	148,332	47	51,637	86				
Smiths Falls No. 3	213,351	57			40	20			1,968	12	988	95	1,728	57	129,485	91	79,189	32			150	00
Smiths Falls No. 4	16	69															7	69				
St. John No. 1	69,179	69									1	85	147	20	24,338	50	44,600	99				
Stratford No. 1	211,362	50			355	05	3,401	81	2,688	30	5,794	30	1,794	24	129,918	67	58,094	95				
Stratford No. 2	205,311	67			775	00	2	80					1,036	63	99,918	77	106,380	67				
Suberland Nos. 1 and 2	140,972	77	30	00	438	80	6,369	33	3,232	50	4,850	00	2,580	38	123,111	69	17	20				
Thorold No. 1	17	20															17	20				
Tilbury Nos. 1 and 2	212,351	05	35	00	692	12	2,589	88	3,541	20	5,280	91	2,495	40	137,456	31	60,260	14				
Tilbury No. 3	211,514	45					3,834	00					1,556	07	107,075	22	99,048	29				

Timmins No. 1.....	613,899 30	100 00	910 00	16,878 70	12,518 52	4,300 81	509,589 65	60,001 62
Timmins No. 2.....	379,610 92		552 00	1,194 31	42 50		178,003 02	195,084 26
Toronto No. 3.....	1 34							1 34
Transcona Nos. 1 and 2.....	215,960 08	50 00	187 50	8,618 75	10,149 50	1,929 20	191,387 92	591 38
Transcona No. 3.....	104,586 67	25 00	66 75	4,135 34	1,916 25	1,079 60	96,709 75	513 32
Transcona No. 4.....	102,345 23	25 00	191 50			3,561 70	84,594 36	16,429 77
Trenton Nos. 1 and 1A.....	472,319 45				1 85		158,241 46	310,514 44
Trenton No. 2.....	182 26							182 26
Uxbridge No. 1.....	73,953 36	17 00	38 95		70	648 08	46,116 75	27,131 88
Vancouver No. 3A.....	1,644,112 15	446 00	3,859 35		27,452 05	14,396 81	1,577,278 60	20,679 34
Vancouver No. 3B.....	882,339 65	229 00	3,559 87			6,317 35	863,629 67	4,408 51
Vancouver No. 3C.....	1,404,465 34	351 00	4,725 72		20,854 13	10,066 54	1,364,962 85	3,553 60
Vancouver No. 4.....	676,650 37						656,595 61	8,179 80
Vancouver No. 5.....	154,767 71	73,000 00	1,311 26				1,719 84	1,719 84
Vancouver No. 5A.....	54,197 71		3,940 31		26,819 17		47,968 00	1,228 81
Vancouver No. 5B.....	82,769 89						75,868 90	6,900 90
Vancouver No. 5C.....	69,327 85						61,016 08	8,311 77
Vancouver No. 5D.....	23,341 66							1,003 50
Vancouver No. 5F.....							22,248 16	1 48
Vancouver No. 6.....	549 25							549 25
Vernon No. 1.....	32,962 16	100 00	258 44				31,305 29	1,298 43
Victoria Nos. 5 and 5A.....	476,450 11		2,632 84		3,083 70	503 95	452,576 09	17,653 53
Walkerton No. 1.....	112,830 31					793 00	69,308 94	42,728 37
Welland No. 16.....	82,756 29	26 00	298 32		70		43,113 86	39,317 41
Wetaskiwin No. 1.....	147,444 82					4,406 32	57,868 05	85,027 54
Weyburn No. 1.....	121,359 08		510 00	748 80	5,040 40		123,555 78	34,671 65
Wheatley No. 1.....	44,352 83	10 10	404 50	542 95	1,328 24	386,02	27,643 98	13,585 84
Windsor No. 10.....	907,038 17		2,200 00		23,187 82	7,021 60	581,268 65	293,860 10
Windsor No. 11.....	653,279 91			831 80		2,516 09	304,348 45	345,582 77
Windsor No. 12.....	43 94							43 94
Windsor No. 12A.....	34 60							34 60
Wingham No. 1.....	22 60				1 55			20 75
Winnipeg No. 1.....	394,754 36	100 00	687 25	6,571 47	17,862 44	3,813 57	328,235 37	637 33
Winnipeg No. 2.....	421,579 54	100 00	665 25	10,385 83	29,528 61	4,429 07	367,794 61	1,840 27
Winnipeg No. 3.....	757,881 22	200 00	965 50	13,123 14	32,841 75	6,491 16	672,476 94	7,018 96
Winnipeg No. 4.....	586,469 40	150 00	319 50	26,163 66	9,282 47	6,560 85	512,029 27	4,259 02
Winnipeg No. 5.....	1,020,069 39	250 00	1,282 75	31,572 83	41,015 15	9,051 89	685,823 97	237,995 03
Winnipeg No. 6.....	1,274,017 78	300 00	2,697 50	61,941 79	46,994 81	9,010 06	792,331 66	357,067 96
Winnipeg No. 7A.....	679,997 16	155 00	1,171 20	15,593 88		5,852 73	348,025 97	308,971 23
Winnipeg No. 7B.....	819,794 14		993 00	20,685 34		2,867 12	442,170 03	352,710 06
Winnipeg No. 7C.....	484,291 52	138 00	194 85	11,459 25	219 00	2,136 79	262,308 40	207,968 83
Woodstock No. 1.....	234,680 50		147 00	1,960 75		769 13	223,284 09	8,469 53
Yorkton No. 1.....	215,415 67		999 74	8,406 48	12,181 65	3,598 92	134,622 73	52,142 23
Yorkton No. 2.....	112,246 17		652 55	4,245 66	1,658 25	1,544 22	72,058 12	32,087 37
Yorkton No. 3.....	167,867 62	50 00	213 99	6,438 66		78 40	68,160 97	92,925 60
Recoverable Projects								
Chalk River No. 3.....	33 51						14,272 17	14,305 68
Deep River No. 1.....	431 18						431 18	
Edmonton Conversion.....	93,878 37			2,596 00			240,059 32	148,776 95
Halifax No. 5.....	198,097 00	24,132 12						
Lethbridge No. 1.....	2,812 50				173,964 88			
Montreal No. 9.....	734 50			2,812 50				34,211 98
Montreal E. No. 2.....	1,224 78						25,033 37	25,808 69
Montreal S. No. 4.....	82 14	2 10					12,049 14	11,969 10
Montreal S. No. 5.....	80 64						80 64	

SCHEDULE "A"

WARTIME HOUSING LIMITED—Concluded
Housing Projects under Construction as at March 31, 1948—Concluded

Project	Total	Land Acquisition		Survey, Staking and Legal Fees		Sewer, Water and Gas Connection		Roads and Walks		Grade, Landscape and Fencing		House and Water Heater, and Coal Stoves		Building Contract and Sup. Arch.		Buildings Extra		Special Buildings		Payments Received	
		\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
Montreal S. No. 6.....	232 42													232 42							
Montreal S. No. 7.....	200 12													200 12							
Ottawa No. 5.....	62 640 03					784 43								78 217 21						16 361 61	
Ottawa No. 7.....	12 340 90													12 340 90							
Ottawa No. 4.....	487 50													487 50							
Sarnia No. 5.....	174 39													38 727 92						38 902 31	
Sarnia No. 6.....	231 63													14 343 39						14 111 76	
Sarnia No. 7.....	13 803 32													13 803 32							
Completed Projects in Abeyance																					
Browsburg Nos. 1, 2 and 3.....	33 40									33 40											
Halifax E. Pass. & Dartmouth.....	1 744 91									1 744 91											
Moncton Water Supply.....	64 377 18					64 377 18															
Moncton McNutt Dam.....	32 054 72					32 054 72															
St. John School Donation.....	7 500 00													7 500 00							
Unallocated Vouchers.....	11 763 30													11 763 30							
Totals.....	69 214 422 41	107 319 22		158 818 90		1 288 857 76		265 003 64		1 458 656 25		637 717 14		48 069 065 52		17 521 804 05		15 888 41		501 715 48	

WARTIME SHIPBUILDING LIMITED

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT 1934")

Balance Sheet as at June 20, 1947

(GENERAL ACCOUNT)

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	13,833 01	Accounts Payable and Provision of \$7,500 for Winding-up Expenses.....	16,351 79
Accounts Receivable.....	425 04	Receiver General of Canada, employees' income tax.....	1,880 60
			18,232 39
		Capital	
		Shareholders—(Capital Stock:	
		Authorized: 1,000 shares, no par value.	
		Issued: 30 shares, fully paid.....	30 00
		Government of Canada:	
		Advances.....	30,708 85
		Deduct:	
		Administrative expenses for the period April 1 to June 20, 1947 (Schedule "A").....	34,713 19
		Deficiency in advance.....	4,004 34
			3,974 34
	\$ 14,258 05		\$ 14,258 05

(SHIPBUILDING TRUST ACCOUNT)

Cash in Bank.....	228,721 76	Accounts Payable, including provision for costs still to be determined.....	944,483 28
Accounts Receivable, manufacturers of component parts, shipbuilders, etc., re contract renegotiation, price finalization and settlement of advances.....	6,476,604 80	Government of Canada, Department of Reconstruction and Supply—Advances (Schedule "B").....	5,760,843 28
	\$ 6,705,326 56		\$ 6,705,326 56

NOTE:

The assets were taken over and the liabilities assumed by the Department of Reconstruction and Supply as from June 20, 1947, and the Company ceased to carry on business as from that date.

D. B. CARSWELL,
Director.

D. J. O. MEYERS,
Director.

I have examined the accounts of Wartime Shipbuilding Limited for the period April 1, 1947 to June 20, 1947, inclusive, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at June 20, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

WARTIME SHIPBUILDING LIMITED—*Concluded*

Statement of Administrative Expenses for the period April 1, 1947 to June 20, 1947

Salaries	26,485 99
Travelling	486 66
Telephone and telegraph	319 35
Rent, less recoveries in respect of property improvements, and rent received under sub-leases	967 81
Light	248 99
Office supplies and expenses	163 34
Express, postage and excise	88 67
Unemployment insurance	28 42
Miscellaneous	359 58
Provision for winding-up expenses	7,500 00
Total	\$ 34,713 19

SCHEDULE "B"

Shipbuilding Trust Account

Government of Canada

Department of Reconstruction and Supply—Advance Account from Inception to June 20, 1947

Advances (net)	1,098,539,842 11
<i>Deduct:</i>	
Cost of construction as ascertained to date—	
Ships	990,852,759 75
Ship conversions	23,330,062 90
	<hr/>
	1,014,182,822 65
Contract termination expense in respect of uncompleted ships; shipbuilders' and manufacturers' claims	50,254,942 54
Ships and materials declared surplus—	
Construction contracts completed on behalf of War Assets Corporation, cost to March 31, 1946	22,233,899 48
Supplies purchased for free issue to shipyards, declared surplus following contract terminations	5,697,303 70
	<hr/>
	27,931,203 18
Shut-down expenses at Crown-owned shipyards...	410,030 46
	<hr/>
	1,092,778,998 83
Balance as at June 20, 1947, per Balance Sheet	\$ 5,760,843 28

NATIONAL RESEARCH COUNCIL

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—		
Ordinary	6,233,517 27	
Demobilization and Reconversion	117,683 61	
		6,351,200 88
Revenues—		
Ordinary	8,163 07	
Special Receipts	3,832 39	
		11,995 46
Net Charge		\$6,339,205 42

Transactions as Reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	\$1,829,425 69	\$ 108,123 83	\$1,721,301 86

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page VA-66 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
Refunds of Expenditure	7,802 77	3,919 71
Miscellaneous	360 30	
Total Ordinary	8,163 07	3,919 71
Special Receipts—		
Refunds of Previous Years' War and Demobilization Expenditures	3,832 39	440,485 36
Grand Total	\$ 11,995 46	\$ 444,405 07

Certified correct.

E. R. BIRCHARD,
Vice-President, National Research Council.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
VA-64	351	Salaries and other Expenses of the National Research Council.....	6,043,002 00	6,041,983 32	5,472,622 78
VA-65	352	Expanded Research on the Utilization of Farm Crops.....	401,400 00	169,596 67	184,337 15
VA-65	353	Housing Research and Industrial Chemistry Building—Preliminary explorations, plans and specifications.....	100,000 00	17,437 28	
VA-65	354	Grant to the Royal Society of Canada.....	4,500 00	4,500 00	4,500 00
		Total Ordinary.....	6,548,902 00	6,233,517 27	5,661,459 93
DEMobilIZATION AND RECONVERSION					
VA-66		Transfer from Vote 568, Department of Reconstruction and Supply.....	120,000 00	117,683 61	
		Grand Total.....	\$ 6,668,902 00	\$ 6,351,200 88	\$ 5,661,459 93

Vote 351 Salaries and Other Expenses of the National Research Council

	Estimates	Allotments	Expenditures
Salaries	3,804,150 00		
Less wages of staff of Instrument and Model Shops which are paid from charges made to Laboratory Divisions for services rendered by the Shops	154,180 00		
	3,649,970 00	3,290,970 00	3,290,507 23
Other Pay-list Items	10,200 00	2,200 00	1,887 98
A Scholarships	100,000 00	99,111 90	99,111 90
B Grants in Aid of Research	444,430 00	374,956 55	374,956 55
C National Research Laboratories	2,173,902 00	2,507,263 55	2,507,122 43
General Administration	89,500 00	158,500 00	158,397 23
Sundries	100,000 00		
	6,568,002 00	6,433,002 00	6,431,983 32
D Less Estimated Revenue	525,000 00	390,000 00	390,000 00
	\$6,043,002 00	\$6,043,002 00	\$6,041,983 32

The amounts shown as allotments were approved by the National Research Council under section 10 (e) of the Research Council Act, c. 177, R.S.

As at March 31, 1948, there were 1,485 salaried employees being paid from this vote, of whom 317 were permanent and 1,168 term employees.

- A Scholarships were awarded to students undertaking research in conjunction with their post-graduate study.
- B An amount of \$374,956.55 was transferred to the Trust Fund (see Open Accounts further on in this section) for the purpose of aiding investigations and promoting the development of research. Of this amount, \$231,062.89 was placed to the credit of various committees; \$138,237.98 was advanced to individuals for the purpose of carrying on scientific work; and the balance, \$5,655.68, was required for the purpose of furthering international affiliations.
- C An amount of \$2,000 was transferred to the Trust Fund (see Open Accounts further on in this section) and placed to the credit of the National Dairy Council of Canada for the purpose of furthering research in that field.
- D An amount of \$390,000 was transferred from the Special Fund (see Open Accounts further on in this section) and applied, in departmental accounts, as refunds against expenditures in the following allotments in the amounts listed: Scholarships, \$39,111.90; Grants in Aid of Research, \$140,526.55; National Research Laboratories, \$191,361.55; General Administration, \$19,000.

Travelling expenses of \$500 or over were paid as follows to officials serving without salary: L. G. Bell, \$624.93; L. P. Dugal, \$716.32; and G. M. Shrum, \$909.13.

Details of contracts of \$5,000 and over for the construction, improvement, and maintenance of works and facilities are listed below. All of these were at the Montreal Road Laboratories, Ottawa.

Contractor Project	Amount of contract	Payments in 1947-48	Payments to date
Doran Construction Co. Limited, Ottawa			
Construction of a low temperature laboratory	\$ 100,886 66	\$ 10,073 53	\$ 98,886 66
Construction of an engineering building	99,118 08	12,636 55	98,618 08
Armstrong Cork and Insulation Co. Limited, Montreal			
Refrigeration pipes and apparatus in the low temperature laboratory	23,175 00	23,175 00	23,175 00 (f)
Canadian Ice Machine Company, Limited, Toronto			
Installation of refrigeration equipment for low temperature laboratory	205,000 00	35,268 47	205,000 00 (f)
Dominion Structural Steel Ltd., Ottawa			
Supply and erection of all structural steel for engineering building	12,800 00	300 00	12,800 00 (f)
C. T. Hogan & Company, Limited, New York			
Installation of 3 insulated cold rooms and 2 ante-rooms in the low temperature laboratory	48,507 90	7,966 21	48,507 90 (f)
(f) Including final payment.			

In addition to the foregoing, a contract amounting to \$7,637.19 was awarded through the Department of Public Works to H. Dagenais, Ottawa, for the construction of a wall and floor in Room 57, National Research Council Building, Sussex Street, Ottawa, and payment in full was made during the current year.

Vote 352 Expanded Research on the Utilization of Farm Crops.....	401,400 00
Expenditures	\$ 169,596 67

Expenditures were for the construction and equipment of the Prairie Regional Laboratory, Saskatoon, Sask., and comprised the following (in addition to the contractual payments described below): architect's fees paid through the Department of Public Works to G. J. K. Verbeke, \$6,258; furniture, \$13,799.02; furniture and equipment purchased through the Department of Public Works, \$5,845.40; light, heat and power, \$2,703.10; medical and hospital supplies, \$1,496.24; office equipment, \$1,352.63; scientific equipment, \$11,885.85; scientific supplies, \$16,905.98; shop tools, \$8,442.55; sundries, \$3,819.82.

A contract, amounting to \$423,113.94, was awarded through the Department of Public Works to W. C. Wells, Wilkie, Sask., for the construction of the Prairie Regional Laboratory, Saskatoon, Sask. Payments in the current year were \$97,088.08 and payments to date, \$332,549.77.

Vote 353 Housing Research and Industrial Chemistry Building—Preliminary explorations, plans and specifications.....	100,000 00
Expenditures	\$ 17,437 28

Payment of the above amount was made to Ranger and Coghlan Construction, Ottawa, on a contract amounting to \$22,425 for excavation work.

Vote 354 Grant to the Royal Society of Canada.....	\$ 4,500 00
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DEMOBILIZATION AND RECONVERSION

Transfer from Vote 568, Department of Reconstruction and Supply.....	120,000 00
Expenditures	\$ 117,683 61

A distribution of expenditures follows:

Salaries and Temporary Assistance	100,579 44
Travelling Expenses and Living Allowances	16,131 87
Miscellaneous	972 30
	\$ 117,683 61

P.C. 1113, March 27, 1947, authorized the transfer from the Minister of Reconstruction and Supply to the National Research Council as and from April 1, 1947, of that part of the Public Service administering research and development as it applies to industry and staff and directed that the appropriation available for such purposes shall continue to be available under the Council. Pursuant to this authority, Treasury Board Minute, T. 329150 B., April 25, 1947, authorized the transfer of this portion of Vote 568 to cover expenditures for the above purpose. The distribution of expenditures was under authority of section 10 (e) of the Research Council Act, c. 177, R.S.

Expenditures were for the purpose of acquainting industry with the work of, and information available from, the Technical Information Services Division of the Council. Personal contact is maintained by field representatives, who visit the industrial firms in their respective areas with the object of assisting in the solution of problems peculiar to individual industries.

As at March 31, 1948, there were 32 term employees being paid from this vote. G. Letendre served without salary but received \$853.13 for travelling expenses and \$2,325 as a living allowance at the rate of \$15 per day.

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	61,287 48	72,702 05
Previous Years—Collectable	4,818 36	25
	\$ 66,105 84	\$ 72,702 30

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
A Royalties and Patent Rights	265,124 47	14,558 71	41,748 39	292,314 15
B Special Fund	341,369 65	433,291 98	289,042 33	197,120 00
C Sir Frederick Banting Fund	961,637 09	5,207 78		956,429 31
D Trust Fund	255,185 63	535,372 65	486,641 68	206,454 66
E Contractors' Securities—Cash—National Research Council	6,108 85	3,769 40	66,644 29	68,983 74
	\$1,829,425 69	\$ 992,200 52	\$ 884,076 69	\$1,721,301 86

A All money received for royalties or patent rights in connection with an invention or process developed in the National Research Council Laboratories is credited to this account pending the decision of the Council as to its disposal. Of the closing balance, \$258,000 is held in bonds which are in the custody of the Minister of Finance.

During the current fiscal year, Canadian Patents and Development Limited was incorporated as a Company under the Dominion Companies Act to exercise and perform on behalf of the Honorary Advisory Council for Scientific and Industrial Research such of the powers conferred upon the Council as it may from time to time direct. At a meeting of the Council held on December 19, 1947, payment of \$100,000 to the Company as working capital was authorized and of this amount \$10,000 had been paid as at March 31, 1948. Other

payments consisted of \$7 to pay for shares issued to provisional directors, \$25 to pay for shares for permanent directors and for the Council in trust for His Majesty in right of Canada. These payments totalling \$10,032 are included in the debits in the above account.

B This account is credited with revenues of the National Research Council derived from laboratory fees, sale of publications, etc., which by authority of the Research Council Act, c. 177, R.S., may be expended by the Council. Debits include \$390,000 used to supplement parliamentary appropriations (Vote 351) by reduction of expenditures therefrom.

C The balance in this fund is being used, as directed by the Sir Frederick Banting Fund Committee, on postwar projects selected from a list presented by the President of the National Research Council.

D To this fund, which is for the furtherance of research work, are credited (a) contributions received from organizations and individuals; (b) incidental revenues arising from National Research Council activities; and (c) allotments made by the Council from parliamentary appropriations. Debits represent advances which were made during the year to various associate committees and individuals, all of which advances, with the exception of \$97,729.71, have been accounted for as at March 31, 1948.

E Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of two per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance, but are not recorded in this account. At the close of the current fiscal year, no bonds were held in respect of contracts of the National Research Council.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are the travelling and removal expenses of these employees where the amount was \$500 or over. Removal expenses are indicated by asterisks. When an employee was in receipt of a living allowance, the annual rate is listed below his salary rate and designated l.a.

The second list contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, C. J.	\$ 17,500 00	\$ 1,640 59	Beland, C. E.	3,900 00	
President			†Bell, R. E.	3,750 00	
Birchard, E. R.	10,000 00		Benson, G. C.	3,750 00	
Vice-President			Bernstein, H. J.	4,050 00	
(Administration)			†Betts, R. H.	3,600 00	
Keys, D.	10,000 00		Biggar, R.	4,050 00	
Vice-President			Black, J.	3,900 00	
Adams, G. A.	5,200 00		†Bleakney, H. H.	4,750 00	
Ahearn, W. J.	3,900 00	1,321 58	†Booth, A. H.	3,600 00	
†Alcock, N. Z.	3,600 00		†Boyd, M. L.	3,060 00	
Alexander, W. A.	4,050 00		Boyer, T. W.	4,050 00	
†Almqvist, E. A.	3,300 00		Boyle, R. W.	9,000 00	
Armstrong, L. D.	3,150 00		Bradley, J. E.	3,000 00	
(l.w.p. Sept. 20)			Brearely, R. J.	3,600 00	889 32
Babbitt, J. D.	4,600 00		l. a	3,216 00	
Bachmeier, A. J.	3,600 00		Breeze, J. E.	4,050 00	
Bailey, R.	3,750 00		Broughton, J. W.	4,750 00	565 29
†Bainbridge, F.	4,450 00		Brown, A. G.	3,900 00	
Baird, K. M.	3,300 00		Brown, E. A.	4,300 00	
Ballard, B. G.	7,200 00		Brown, W. C.	3,750 00	
Barks, A. A.	3,350 00		Browne, C. J.	3,300 00	
Barnes, J. C.	3,750 00		†Brunton, D. C.	3,600 00	
Barnes, W. H.	5,200 00		Burrows, M.	4,050 00	
Barss, W. M.	3,900 00	536 91	Butler, G. C. (Nov. 12)	4,600 00	586 24
Bayley, C. H.	5,200 00		Cambron, A.	7,200 00	540 22
†Bayley, J. G.	3,450 00		Cameron, M. E.	3,060 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cameron, W. M.	3,020 00		Field, G. S. (to Dept. of National Defence, Jan. 1)	4,600 00	
Campbell, W. F.	4,600 00		Field, R. H.	5,400 00	
Caplan, D.	3,450 00		Fitch, F. T.	4,050 00	
Carbert, J. M.	3,180 00		Flood, E. A.	5,600 00	
Carlioni, H. M.	3,900 00	1,892 22	Forrest, T.	4,750 00	
Carmann, P. D.	3,750 00		†Fowler, I. L.	3,750 00	
Carr-Harris, G. G. M.	4,050 00		Fraser, D.	4,450 00	
Carroll, A. F. G.	3,900 00	1,509 75	Freeman, R. E.	3,300 00	
Carroll, C. J. G.	4,050 00		Freeth, F. W.	4,440 00	
Cawdron, M. P.	4,750 00	512 05	Frigon, R. A.	3,300 00	976 04
Chadderton, A. E.	3,020 00		la.	3,660 00	
Charles, F. R.	4,600 00		†George, K. D.	3,600 00	
Cheers, F.	3,450 00		Gibbons, E. V.	4,300 00	
Chisholm, J. W. F.	3,300 00		Gibbons, N. E.	5,200 00	1,508 31
Chramtchenko, M.	3,180 00		Gill, A. F. (including \$3,000 paid by Dept. of Trade and Com- merce)	6,720 00	
†Church, T. G.	3,450 00		Gill, M. S.	3,900 00	
†Cipriani, A. J.	6,200 00	1,231 33	Gishlei, P. E.	5,200 00	
Clarke, F. (July 1) ..	3,000 00		Gorham, P. R.	3,750 00	
†Clayton, H. H.	4,900 00		Grace, N. H.	5,400 00	
Clement, G.	3,050 00		Grant, A. J. (to Dept. of Trade and Com- merce, Jan. 1)	5,400 00	
Clendenning, K. A.	4,300 00	632 59	Grasham, W. E. (Nov. 15)	3,000 00	
Codley, J.	3,350 00		Green, F. G.	5,400 00	
Cohen, M.	4,050 00		Griffith, T. R.	4,050 00	
Collip, J. B.	4,000 00	1,002 28	†Grummitt, W. E.	3,600 00	
Colls, T. G. S.	3,450 00		Halferdahl, A. C.	5,400 00	618 10
†Cook, L. G.	5,800 00	539 79	Hall, A. H.	3,750 00	
Cook, S. J.	5,600 00		Haltrecht, A.	3,180 00	
Cook, W. H.	9,000 00	988 26	Hanev, W. L.	3,750 00	972 92
Cooper, B. F. (Sept. 5) ..	3,450 00		Hanna, F. M.	3,450 00	
Cosgrove, E. T.	3,450 00	1,159 43	†Hardwick, T. J.	3,600 00	
Costello, G. (Feb. 12) ..	3,147 20		Harmson, G.	5,400 00	
Courtice, W. H.	6,000 00		Harris, J.	3,300 00	
Covert, L. L.	3,900 00		Harrison, R. D.	3,750 00	
Covington, A. E.	3,750 00		†Harvey, B. G.	3,750 00	
†Cowper, G.	3,060 00		†Hawkins, R. C.	3,180 00	
Cox, W. J.	3,750 00		†Haywood, L. R.	3,060 00	
Cracknell, E. J.	3,350 00		Heath, H. W.	3,000 00	
Crocker, C. R.	3,600 00		Hellyer, C. N.	4,350 00	
†Cruikshank, A. J.	3,600 00	900 87	Henderson, J.	3,750 00	
Darwent, B. de B.	4,300 00		Henderson, J. T.	5,400 00	
Davies, F. T. (June 1) ..	4,600 00		Henderson, W. J.	5,400 00	
Davis, C. W.	3,750 00		Hewson, D. T.	4,050 00	
DeGrey, E. H.	3,750 00	1,380 14	†Hincks, E. P.	4,050 00	
†Denike, E. H.	4,050 00		Hoff, R. W.	5,400 00	
Devins, J. C.	3,180 00		Hood, A. D.	3,180 00	526 45
Diditch, S. J.	3,450 00		Hope, E. R.	4,450 00	
Dore, J. I.	3,750 00		Hopkins, C. Y.	4,600 00	674 69
Drake, E. M.	6,200 00		Hopkins, J. W.	5,200 00	
Druhan, D. J.	3,060 00		Hopps, J. A.	3,300 00	
Duncombe, E.	3,900 00		Hossack, J.	3,600 00	
Dunlap, J. A. (Sept. 14) ..	3,150 00		†Howell, W. D.	3,900 00	649 14
Eagleson, S. P.	6,300 00		Howlett, L. E.	5,800 00	1,795 96
†Eastwood, T. A.	3,180 00		Hoyle, W. G.	3,450 00	
Elliott, H. W.	3,750 00		Hudson, A. C.	3,450 00	
Elliott, J. C.	4,700 00		Hunter, K.	3,600 00	
†Elliott, L. G.	4,450 00		†Hurst, D. G.	5,200 00	
Ensell, G.	3,500 00		Jackson, A. S.	3,200 00	
Epstein, S. (l.w.p. Oct. 7)	3,000 00				
Ettinger, G. H.	3,300 00				
Evans, G. H.	6,000 00				
Feldman, K.	3,300 00				
Evans, M. R.	3,180 00				
†Ferguson, A. J.	3,900 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Johns, M. W. (Sept. 26)	3,480 00		Martineau, R. (May 1)	3,450 00	
Johnson, J. S. (to Dept. of National Defence, Jan. 10)	3,600 00		Mather, D. T.	3,750 00	
† Jones, D. C.	5,400 00		May, H. E.	3,259 60	
Jones, R. N.	4,750 00		May, W. C.	3,350 00	
Jury, J. H. M.	3,060 00		McCaffrey, G. F. W. ..	3,060 00	
Katz, M. (to Dept. of National Defence Dec. 1)	3,720 00		† McCarter, J. A.	3,750 00	
Katzman, J.	4,150 00		McCoey, J. A.	3,259 60	
Keenan, A. G.	3,630 00		McGill, W. J.	3,900 00	1,385 81
Kelland, H. H.	3,750 00	945 75	† McGregor, H. P.	3,180 00	
Kennedy, J. J.	3,120 00		McIntosh, R. L.	5,200 00	
Kent, A. D.	3,750 00		McKim, F. L. W.	3,900 00	
Kingsbury, R.	3,259 60		McKinley, D. W. R. ..	4,900 00	585 94
Kirkwood, S.	3,450 00		McLaren, E. H.	3,060 00	
Klein, G. J.	5,800 00		McLaren, R. S.	3,600 00	
† Krenz, F. H.	3,600 00		McLean, C. R. (Oct. 7)	3,600 00	
Kuhring, M. S.	4,750 00		McLeish, C. W.	4,050 00	
Kusters, N. L.	4,050 00		McLeod, L. A.	3,600 00	
Laing, D.	3,259 60		McLintock, W. S. (to Dept. of National Defence, Oct. 1)	3,150 00	
Laird, W. D. (June 6)	3,360 00		Meek, J. H. (June 1) ..	3,300 00	
Langille, R. C. (June 1)	3,000 00		Middleton, W. E. K. ..	4,600 00	726 35
Larmour, R. K. (Oct. 27)	6,200 00		† Millar, C. H.	3,450 00	
Larose, P.	5,200 00	1,348 03	Miller, G. A.	4,050 00	
Lathe, F. E.	8,500 00		Miller, N. (Oct. 10) ..	3,800 00	
† Laurence, G. C.	5,800 00		Monti, T. A.	3,450 00	1,035 19
Lavigne, M. J. (to Dept. of Mines and Re- sources, Feb. 1)	3,600 00		† Moody, N. F.	4,450 00	1,032 70
Lecaine, H.	3,750 00		Morris, R. M.	3,600 00	
Ledingham, G. A.	6,200 00	{ 735 28 1,464 11*	Morrison, C. P.	3,360 00	
Lee, W. D.	3,034 80		Morrison, J. A.	4,050 00	
Legget, R. F.	8,000 00	1,597 53	Morrison, W. A.	4,150 00	
Leitch, L. C.	3,750 00		Moses, G. B.	3,300 00	
Levy, G. S.	4,750 00		Mouat, T. W.	3,720 00	
† Lewis, W. B.	8,500 00	811 62	(Oct. 10)		
Light, A. K.	4,050 00		Murphy, D.	3,600 00	
Lindsay, A. E.	3,020 00	501 15	Murphy, S. J.	4,750 00	
Lindsay, J. L.	3,900 00		Naldrett, S. N.	4,050 00	
Lipin, S. E.	3,000 00		Nazzer, D. B.	4,050 00	
Lips, H. J.	3,600 00		Neale, M. J.	3,750 00	
Llewellyn, L. (May 20)	3,180 00		Neish, A. C.	4,300 00	
Lloy, J. M.	3,240 00		† Newcombe, H. B.	4,450 00	
Lossing, F. P.	4,050 00		Newton, I. L.	3,200 00	738 75
Lynch, J. A.	3,300 00		Niven, C. D.	4,900 00	
Macaulay, G. A.	3,900 00		Nodwell, R.	3,150 00	
† MacHutchin, J. G.	3,450 00		(Oct. 25)		
† MacKay, I. N.	4,600 00		Noonan, J. W.	3,050 00	
MacKiddie, C. G.	3,660 00		Northwood, T. D.	4,050 00	
MacMorran, G.	3,780 00		Norton, E.	3,259 60	
Macoun, J. M.	3,900 00		Oliver, M. R.	3,450 00	
Maillet, R. J.	3,050 00		O'Neill, K.	4,300 00	
Malloch, J. G.	5,400 00	1,030 95	Orr, J. L.	4,600 00	
la.	4,332 00		Paradis, R.	3,750 00	
Manders, D. F.	3,900 00	1,478 58	Park, F. R.	3,900 00	
Manson, J. D.	4,300 00		Parkin, J. H.	9,000 00	
Manson, J. M.	4,900 00	506 90	Parsons, H. E.	4,750 00	
Marcus, R. A.	3,180 00		Pattenson, C. F.	3,750 00	
Marion, L. E.	5,400 00		Pearce, J. A.	4,300 00	
Marshall, J. B.	4,600 00	{ 563 90 865 10*	Peckover, F. L.	3,450 00	
			Penlington, N.	3,480 00	
			(Sept. 7)		
			† Pepper, T. P.	3,600 00	
			Peterson, W. S.	3,180 00	
			Phibbs, M. K.	3,180 00	
			Pounder, J. R.	3,060 00	
			Pratt, J. C.	3,450 00	1,081 11

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Pruden, F. W.	3,600 00		Sutherland, G. A.	4,050 00	
Puddington, I. E.	5,200 00		†Taplin, R. H.	3,050 00	
Rabkin, E.	3,450 00		Tarbox, J. W.	3,300 00	
Ramsay, D. A.	3,180 00	606 82	Taylor, A. H.	4,300 00	
Redhead, P. A.	3,060 00		Templin, R. J.	3,180 00	
Redman, L. T.	3,000 00		Thiessen, G. J.	4,050 00	
(June 6)			Thistle, M. W.	3,750 00	
Renouf, S. W. B.	3,120 00		Thomson, W. W.	4,050 00	
(May 28)			Thurston, F. R.	3,930 00	
Rickwood, G. E.	3,450 00		Torrington, W. F.	3,300 00	
Riddell, H.	3,200 00	574 08	†Tupper, K. F.	8,000 00	796 26
Rigg, W. E.	3,060 00		Turcotte, F. J. E.	3,180 00	
Robertson, R. E.	3,750 00		Turnbull, L. G.	4,050 00	
Robinson, E. F. V.	3,750 00		Turner, E. S.	3,750 00	
Rose, D.	3,600 00		Tweedie, A. S.	3,750 00	
Rose, D. C.	6,200 00		Tyler, R. A.	3,600 00	
Rosser, F. T.	5,800 00		Uffen, J. P.	3,060 00	
Ruedy, R.	5,200 00		†Wales, M.	3,300 00	
Rush, C. K.	3,180 00		†Walker, C. W.	3,450 00	
Russell, D. S.	3,750 00		†Walker, D. H.	3,060 00	
Sallans, H. R.	4,750 00		Ward, F. E. W.	3,180 00	
Samaras, D. G.	5,200 00		(July 4)		
Samolewicz, J. J.	4,300 00		Waters, W. R.	3,060 00	
Sanders, F. H.	5,400 00		Watson, C. E.	4,050 00	
†Sargent, B. W.	5,800 00		Watson, R. W.	4,300 00	
Saunderson, H. H.	8,000 00	885 89	†Watson, W. H.	6,200 00	
Schneider, W. G.	4,300 00		Watson, W. W.	3,900 00	
Scott, J. W. C.	3,720 00	808 85	Watters, G. G.	3,000 00	
(June 1)			Weatherburn, A. S.	3,300 00	
Scull, B. P.	5,800 00	855 86	Webb, E. L.	3,750 00	
Seed, C. E.	3,200 00		Weir, E. A.	3,180 00	
Seppala, H. T.	3,900 00	580 02	Weld, H. M.	3,600 00	
†Sereda, P. J.	3,600 00		(to Dept of Mines and Resources, Feb. 1)		
Showalter, R. J.	3,000 00		West, G. O.	3,350 00	
Simonovitch, L.	3,150 00		Whalley, M. E.	3,600 00	
(l.w.p. Sept. 28)			Wheat, J. A.	3,180 00	
Simpson, D. C.	4,100 00		Wiggins, E. J.	3,720 00	
Simpson, F. W.	3,300 00		(Jan. 15)		
Simpson, J. H.	3,720 00	560 98	Wilk, M. B.	3,060 00	
(l.w.p. Oct. 22)			Williams, W. K.	3,180 00	
Sirianni, A. F.	3,450 00		Williamson, H.	4,600 00	
Smialowski, A. J.	3,600 00		†Wilson, I. L.	3,900 00	
Smith, N. K.	3,900 00	789 93	Winter, E. E.	3,060 00	
Smyth, H. R.	4,900 00		Wise, L. M.	3,180 00	
Snure, P.	3,750 00		Wolochow, D.	5,200 00	999 47
Staniforth, A.	3,750 00		Wood, A. D.	3,180 00	
Steacie, E. W. R.	9,000 00	1,367 82	Wright, D. J.	3,060 00	
Stedman, D. F.	4,900 00	1,015 41	Wright, R. L.	3,300 00	
Stephenson, T. E.	3,900 00	567 31	(Aug. 7)		
Stevinson, H. T.	3,750 00	559 10	†Yaffe, L.	4,050 00	631 47
†Stevens, W. H.	3,450 00		Yuile, W. S.	3,900 00	551 73
†Stewart, J. D.	4,900 00		†Zbarsky, S. H.	3,450 00	
Stiles, D. K.	3,060 00		†Zotov, G.	3,450 00	
Storey, E. B.	3,750 00		Zuckerman, A.	3,450 00	
Stratton, J. S.	4,050 00	933 74			
†Sullivan, J. H.	3,350 00				

† Transferred March 31, to Chalk River Project.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Bennitz, H. R.	\$ 893 97	Hurt, H. A.	596 70	Thomson, G. S.	1,126 24
Gleeson, M. R.	849 20	Nolan, L. T.	711 50	Trowbridge, W. J. ...	1,010 96
Gorman, J. F.	577 62	Siddall, J. N.	566 75	Wilson, H. W.	736 77

Suppliers receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Armstrong Cork Canada Limited, Montreal, Que., \$10,032.95; Builders Sales Limited, Ottawa, Ont., \$10,225.20; Campbell Steel and Iron Works Limited, Ottawa, Ont., \$14,966.71; Canadian Corps of Commissionaires, Ottawa, Ont., \$54,912.78; Canadian General Electric Company, Limited, Toronto, Ont., \$51,014.48; Canadian Industrial Alcohol Company Limited, Montreal, Que., \$10,542.90; Canadian Kodak Sales, Limited, Toronto, Ont., \$12,270.62; Canadian Laboratory Supplies, Limited, Montreal, Que., \$28,696.23; Canadian Marconi Company, Limited, Montreal, Que., \$22,435.71; Canadian National Railways, Montreal, Que., \$14,980.25; Central Scientific Company of Canada, Limited, Toronto, Ont., \$22,168.27; Coulter Copper and Brass Co., Limited, Toronto, Ont., \$14,040.36; Dominion Bridge Company, Limited, Lachine, Que., \$14,714.72; Dominion Government, Department of National Defence, \$14,671.20, Department of Public Printing and Stationery, \$48,900.96; Dominion Magnesium, Limited, Haley, Ont., \$32,383.57; Drummond, McCall and Co., Limited, Montreal, Que., \$12,578.55; Eastview Bus Service, Limited, Eastview, Ont., \$11,584; Eldorado Mining and Refining, Ltd., Port Hope, Ont., \$19,993.22; Electronic Supply Co. (Ottawa) Ltd., Ottawa, Ont., \$11,450.69; Fisher Scientific Company, Limited, Montreal, Que., \$29,457.23; Globe Furniture Co. Ltd., Waterloo, Ont., \$12,212.10; Hydro-Electric Power Commission of Ontario, Toronto, Ont., \$32,290.58; Instruments Limited, Ottawa, Ont., \$11,648.28; International Business Machines Co. Limited, Toronto, Ont., \$15,537.07; Mahoney and Rich, Limited, Ottawa, Ont., \$23,212.76; Marchand Electrical Company Limited, Ottawa, Ont., \$29,067.29; Mayno Davis Lumber Company, Ltd., Ottawa, Ont., \$17,165.36; John Neville Paper Company, Ottawa, Ont., \$10,706.80; Northern Electric Company, Limited, Ottawa, Ont., \$11,189.09; The Ontario Hughes-Owens Co., Limited, Ottawa, Ont., \$10,155.48; Ontario Research Foundation, Toronto, Ont., \$23,756.67; T. E. Ryder Machinery Co., Montreal, Que., \$18,620.53; Shell Oil Company of Canada Limited, Montreal, Que., \$13,388.43; The A. R. Williams Machinery Company, Limited, Toronto, Ont., \$16,035; Williams and Wilson Ltd., Montreal, Que., \$19,306.03.

1947-48
PUBLIC ACCOUNTS

PART II
W

ROYAL CANADIAN MOUNTED POLICE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

ROYAL CANADIAN MOUNTED POLICE

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—			
Ordinary	10,405,879	35	
Demobilization and Reconversion	1,626,760	13	
			12,032,639 48
Revenues—			
Ordinary	1,322,141	62	
Special Receipts	48,232	70	
			1,370,374 32
Net Charge			\$ 10,662,265 16

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[10] Floating Debt—			
(d) Outstanding Cheques and Warrants	21 70	7 15	28 85
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	91,318 87	5,868 24	97,187 11
[12] Insurance, Pension and Guaranty Accounts—			
(c) Pension and Retirement Funds	534,585 36	117,054 26	651,639 62
[13] Deferred Credits	79,741 17	2,133 20	81,874 37
[14] Sundry Suspense Accounts	37 38		37 38
	<u>\$ 705,704 48</u>	<u>\$ 125,062 85</u>	<u>\$ 830,767 33</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page W-12 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licences and Permits	140 64	171 00
B Proceeds from Sales	8,445 96	4,577 59
C Services and Service Fees	1,260,821 32	1,168,542 64
D Refunds of Expenditure	26,870 34	29,901 86
E Miscellaneous	25,863 36	67,767 88
Total Ordinary	1,322,141 62	1,270,960 97
Special Receipts—		
F Refunds of Previous Years' War and Demobilization Expenditures	2 00	505 31
G Miscellaneous War, Demobilization and Reconversion Revenues	48,230 70	35,594 40
Grand Total	<u>\$1,370,374 32</u>	<u>\$1,307,060 68</u>

Details

Ordinary Revenue—

A Privileges, Licences and Permits: Rentals	140 64
B Proceeds from Sales: 15 used cars, \$8,331; sundries, \$114.96	8,445 96
C Services and Service Fees:	

Repayment for police services:

(Amounts represent payment for twelve-month period to date shown unless otherwise stated)

Provinces:

Nova Scotia—November 30, 1947	148,723 74
Prince Edward Island—May 31, 1948	30,000 00
New Brunswick—March 31, 1948	111,598 63
Manitoba—March 31, 1948	175,000 00
Saskatchewan—March 31, 1948	275,000 00
Alberta—March 31, 1948	255,000 00

Municipalities:

Prince Edward Island	
Maple Hills Project—April 15 to September 30, 1947	926 03
Souris—May 14, 1948	1,000 00

New Brunswick

Campbellton—March 14, 1948	7,000 00
Chatham—May 31, 1948	4,000 00
Dalhousie—June 30, 1948	3,000 00
Newcastle—18 months to June 14, 1948	6,000 00
St. Andrews—May 31, 1948	1,200 00
St. Stephen—February 29, 1948	4,000 00
Shediac—July 14, 1948	1,000 00
Extras—June 1 to September 15, 1947	293 15
Sussex—June 30, 1948	3,000 00

Manitoba

Beausejour—6 months to November 30, 1947	600 00
Carberry—6 months to October 30, 1947	600 00
Carman—August 31, 1948	2,000 00
Dauphin—December 31, 1947	5,000 00
Emerson—December 31, 1947	1,000 00
Flin Flon—September 30, 1948	7,000 00
Extras—May 1 to September 30, 1947	416 67
Gimli—October 31, 1947	1,000 00
Grand Beach—May 15 to September 15, 1947	365 00
Killarney—January 31, 1948	1,120 00
Manitou—18 months to April 30, 1948	1,500 00
Melita—May 31, 1948	1,000 00

Manitoba—*Concluded*

Minnedosa—December 31, 1948	1,000 00
Portage la Prairie—11 months to December 31, 1947	6,500 00
Russell—April 30, 1948	1,000 00
Selkirk—December 31, 1947	4,000 00
Tuxedo—June 30, 1948	2,000 00
Victoria Beach—May 4 to September 15, 1947	275 00
Virden—March 31, 1948	2,000 00
Winnipeg Beach—June 30, 1948	2,500 00

Saskatchewan

Assiniboia—May 31, 1948	1,200 00
Biggar—May 31, 1948	1,800 00
Canora—April 17, 1948	2,000 00
Eston—8 months to June 30, 1948	800 00
Foam Lake—11 months to May 31, 1948	458 33
Gravelbourg—May 31, 1948	800 00
Herbert—May 31, 1948	800 00
Hudson Bay—6 months to June 30, 1948	600 00
Humboldt—May 31, 1948	2,500 00
Extras—May 1 to 31, 1947	83 33
Indian Head—March 31, 1948	1,000 00
Kamsack—December 31, 1948	3,000 00
Kindersley—May 31, 1948	2,400 00
Lloydminster—June 30, 1948	3,300 00
Extras—June 15 to June 30, 1947	47 95
Maple Creek—May 31, 1948	800 00
Meadow Lake—April 30, 1948	2,000 00
Melfort—May 31, 1948	2,166 67
Melville—18 months to June 30, 1948	7,183 33
Moosomin—6 months to June 30, 1948	600 00
North Battleford—April 30, 1948	6,000 00
Radville—August 31, 1948	800 00
Rosetown—August 31, 1948	2,000 00
Rosthern—May 31, 1948	800 00
Tisdale—December 31, 1948	2,000 00
Extras—May 1 to December 31, 1947	666 67
Watrous—May 31, 1948	1,000 00
Extras—May 1 to December 31, 1947	666 67
Weyburn—March 31, 1948	4,000 00
Wilkie—May 31, 1948	1,200 00
Yorkton—March 31, 1948	5,500 00

Alberta

Brooks—February 29, 1948	1,100 00
Camrose—June 30, 1948	4,000 00
Claresholm—June 30, 1948	2,000 00
Drumheller—June 30, 1948	4,000 00
Gleichen—May 31, 1948	500 00
Grande Prairie—June 30, 1948	2,000 00
High River—August 31, 1948	3,000 00
Innisfail—April 30, 1948	1,000 00
Macleod—March 31, 1948	2,000 00
Nanton—May 31, 1948	1,000 00
Okotoks—June 30, 1948	1,000 00
Olds—February 29, 1948	1,100 00
Peace River—June 30, 1948	1,000 00
Red Deer—March 31, 1948	6,000 00
St. Albert—April 30, 1948	1,000 00
St. Paul—March 31, 1948	1,000 00
Stettler—June 30, 1948	2,400 00
Three Hills—June 30, 1948	1,000 00
Vegreville—April 30, 1948	2,000 00
Vermilion—June 30, 1948	1,000 00
Wetaskiwin—June 30, 1948	3,000 00

Department of National Defence—

Naval Services—For guarding H.M.C. dockyards, April 1, 1947 to March 31,

1948	93,869 65
Sundries	36 50

Total repayment for police services 1,260,797 32

Rental of Stores and equipment 24 00

1,260,821 32

As authorized by individual Orders in Council, agreements were entered into with several provinces whereby the Royal Canadian Mounted Police undertook the policing of these provinces. P.C. 286 of February 9, 1939, authorized the Commissioner under the authority of the Minister to enter into agreements with municipalities for the policing thereof. The provinces and municipalities concerned are detailed above, with payments made during 1947-48 for such services.

D Refunds of Previous Years' Expenditures:

Return of empty oil containers	4,249 90	
Refund of provincial gasoline tax	6,463 29	
Repayment by Provinces for various investigations	2,172 59	
Repayment for services rendered other Departments in the previous fiscal year	9,932 41	
Sundries	4,052 15	
		26,870 34

E Miscellaneous:

Officers' Pension Fund:

Abatements from Pay	15,222 93	
Abatements from Pensions	3,913 68	
		19,136 61

Purchases of Discharge 6,244 50

Fines and Forfeitures:

Criminal Code of Canada	260 00	
Seized Money	202 25	
Sundries	20 00	482 25
		25,863 36

Total Ordinary 1,322,141 62

Special Receipts—

F Refund of Previous Years' War and Demobilization Expenditures 2 00

G Miscellaneous War, Demobilization and Reconversion Revenues:

Fines and Forfeitures:

Foreign Exchange Control Board Regulations	48,205 70	
Sundries	25 00	48,230 70

Grand Total \$1,370,371 32

Certified correct.

S. T. WOOD,
Commissioner,
Royal Canadian Mounted Police.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
W-6	358	General Administration	273,043 00	240,278 59	239,146 51
W-7	359	*Land Services	8,951,833 44	8,342,749 11	6,754,570 37
	856				
W-9	360	*Marine Services	1,486,202 00	718,455 62	746,351 68
	857				
W-9	361	*Aviation Services	159,288 00	125,499 12	81,581 18
	858				
W-10	362	Grant to the Chief Constables' Association of Canada	500 00	500 00	500 00
PENSIONS AND OTHER BENEFITS					
W-10	363	To compensate members of the Royal Canadian 859} Mounted Police for injuries received in the performance of duty	13,844 00	10,685 92	12,852 90
W-10	364	*Pensions to families of members of the Mounted Police who have lost their lives while on duty	7,417 36	7,416 84	7,649 20
W-10	365	Pension to Basil Burke Currie	684 20	684 12	684 12
W-10	860	*To hereby authorize and provide for payment to Annie A. Greer—of an annuity	317 00	316 95	
W-11	Stat.	Pensions under the Royal Canadian Mounted Police Act	959,293 08	959,293 08	760,406 29
		<i>Expenditures: from Appropriations not required for 1947-48</i>			566 81
		Total Ordinary	11,851,922 08	10,405,879 35	8,604,309 06
DEMobilIZATION AND RECONVERSION					
W-11	580	To provide for increased activities of the Force	1,864,142 00	1,626,760 13	1,895,780 31
		Grand Total	<u>\$13,716,064 08</u>	<u>\$12,032,639 48</u>	<u>\$10,500,089 37</u>

* Complete title is shown in the following details

Vote 358 General Administration

	Estimates	Allotments	Expenditures
Salaries	60,753 00	62,753 00	60,806 55
Other Pay-list Items	3,611 00	1,611 00	37 26
A Pay	128,587 00	128,587 00	125,527 04
B Housing and Quarters	14,100 00	14,100 00	1,962 37
Clothing and Equipment	4,935 00	4,935 00	2,945 31
Medical Services	500 00	500 00	
Travelling Expenses and Transportation	5,000 00	5,000 00	1,114 76
C Allowances, including Billeting, Messing and Provisions	55,557 00	55,557 00	47,885 30
	<u>\$ 273,043 00</u>	<u>\$ 273,043 00</u>	<u>\$ 240,278 59</u>

This vote was provided for salaries of civilians, and pay and allowances and expenses of officers and men of the Royal Canadian Mounted Police Force in connection with Administration Services at Ottawa.

As at March, 31, 1948 there were 26 civilian salaried employees being paid from this vote, of whom 23 were permanent and 3 temporary.

A Rates of pay are authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. The strength of the General Administration in the various commissioned and non-commissioned ranks as at March 31, 1948 was as follows: 1 commissioner, 1 assistant commissioner, 1 superintendent, 5 inspectors, 7 staff sergeants, 19 sergeants, 16 corporals and 1 constable.

B This allotment provides for the costs of electric light, electric power and fuel for private quarters of officers and also rent for private quarters of officers who live in leased apartments and houses.

C Expenditures represent payment of allowances to members of the Force as authorized by the Governor in Council under the Royal Canadian Mounted Police Act, c. 160, R.S., as amended.

Under P.C. 50/2766 of November 4, 1938, and amendments thereto, allowances may be granted to members of the Force in lieu of quarters, fuel, rations, light, etc., or of all of them where they cannot be provided by the Force, and where such allowances are deemed to be an economy in the public interest or where the requirements of the service will be best served by granting them.

Allowances are in no case to exceed the cost of services which the Government would otherwise have to provide, nor the following maxima: (a) general living allowance (in lieu of quarters, rations, fuel and light combined): officers at rates as authorized by the Minister; non-commissioned officers and constables, married, \$2.40 per diem, single, \$1.65 per diem; (b) ration allowances: all ranks—married, \$1.20 per diem, single, 60 cents per diem; (c) meal allowance: officers at rates as authorized by the Minister; non-commissioned officers and constables, \$1.35 per diem.

The Minister may grant other allowances as may be required in the public interest, and as may be deemed advisable from time to time. In special circumstances, such allowances have been granted to officers of the Force as authorized by the Minister. Generally, they consist of rent allowances to officers who own their houses, also general living allowances at rates governed by prevailing conditions in localities in which the officers are stationed for duty.

P.C. 128/2936 of November 19, 1934, as amended by P. C. 109/2420 of September 17, 1936, authorizes retiring allowances in lieu of quarters, rations, fuel and light to officers of the Force whilst on retiring leave pending pension. The rates by rank of these allowances are as follows: deputy commissioner, \$170 per month; assistant commissioner, \$155 per month; superintendent, \$145 per month; inspector, \$130 per month.

Vote 359 (and Vote 856, Further Supplementary Estimates) Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
Salaries	95,902 00	95,902 00	70,234 45
Other Pay-list items	618 00	618 00	170 07
A Pay	4,458,145 00	4,353,654 00	4,185,987 92
B Housing and Quarters	512,332 00	512,332 00	512,332 00
C Clothing and Equipment	311,800 44	311,800 44	259,086 96
D Medical Services	88,225 00	133,225 00	133,225 00
E Travelling Expenses, including Investigations and Equipment	488,743 00	523,743 00	523,743 00
F Allowances, including Billeting, Messing and Provisions	1,875,735 00	1,840,735 00	1,604,951 48
G Transport—Land, Sea, Air, and Inland Water	450,700 00	450,700 00	450,700 00
Freight and Express	74,400 00	89,400 00	89,400 00
H Printing, Stationery, Office Equipment and Communications ..	386,650 00	386,650 00	358,586 18
I Contingencies	25,000 00	54,491 00	54,491 00
J Construction and Acquisition (Buildings)	183,083 00		
Fredericton—Re-wiring of division headquarters building and drill hall		7,455 00	64 55
Quebec—Purchase of building for detachment quarters		40,000 00	40,000 00
Port Harrison—Combination workshop and storage shed ...		2,000 00	1,475 00
Rockcliffe—Extension of water mains		8,300 00	8,282 80
Projects under \$5,000		2,788 00	2,100 00
		11,088 00	10,382 80
Winnipeg—			
Repairs to floor, R.C.M.P. building.....		6,350 00	6,090 00
Fireproofing stairways, R.C.M.P. building.....		4,615 00	4,445 00
		10,965 00	10,535 00
Winnipegosis—Sewage well for detachment quarters.....		787 00	85 00
Fort Walsh—Projects under \$5,000		5,300 00	2,256 84
Regina—Overhaul of central heating plant.....		78,768 00	11,229 35
Projects under \$5,000		4,100 00	2,418 00
		82,868 00	13,647 35
Calgary—Purchase of building		15,000 00	14,914 90
Peace River—Installation of water and sewage, R.C.M.P. detachment building		5,000 00	5,000 00
Arctic District—Small structures for storage of aviation gasoline		1,650 00	
Eastern Arctic—Gasoline caches		1,800 00	
Aklavik—Addition to non-commissioned officers' quarters..		250 00	249 90
Craig Harbour—Warehouse		1,800 00	

	Estimates	Allotments	Expenditures
Pangnirtung—Extension to detachment building		2,000 00	
Providence—Garage		650 00	320 94
Rae—Fish drying shed		300 00	
Resolution—Garage		400 00	225 16
Simpson—Garage and workshop		950 00	318 71
Tuktuk—Projects under \$5,000		3,620 00	
Haines Junction—Materials for garage		700 00	100 00
White Horse—Projects under \$5,000		3,500 00	264 90
Total Construction and Acquisition (Buildings) ..	183,083 00	198,083 00	99,841 05
	<u>\$8,951,333 44</u>	<u>\$8,951,333 44</u>	<u>\$8,342,749 11</u>

In addition to the expenditures of \$8,342,749.11, shown above, the sum of \$1,626,760.13 was expended from Demobilization and Reconversion Vote 580 "To provide for increased activities of the Force", which is considered in the nature of a supplement to this vote, making a total of \$9,969,509.24. To avoid repetition of explanations and data, the following comments refer to aggregate expenditures.

As at March 31, 1948, there were 68 civilian salaried employees being paid from this vote, of whom 22 were permanent and 46 temporary. As at the same date, there were 497 civilian salaried employees being paid from Vote 580, all of whom were temporary.

A This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables and special constables, appointed by the commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1948: 1 deputy commissioner, 7 assistant commissioners, 18 superintendents, 35 inspectors, 15 sub-inspectors, 1 surgeon, 47 staff sergeants, 184 sergeants, 538 corporals, 1,651 constables, 214 special constables, 11 acting assistant surgeons. The following was the strength in the various non-commissioned ranks being paid from Vote 580: 2 staff sergeants, 8 sergeants, 4 corporals.

B Expenditures were for supplies and repairs, electric light, fuel, gas, water, etc., for Royal Canadian Mounted Police barracks throughout Canada, including payments for electric light, fuel, gas, rent, etc., for the private quarters of officers.

C Expenditures were for ammunition, firearms, laundry service, tailor-shop supplies, uniforms and kit.

D Medical attention, drugs, etc., provided for members of the Force and their families, are administered and paid for by the Department of Veterans Affairs on a recoverable basis, except in emergencies or for detachments at remote posts in which cases the expenditures are made direct from this allotment.

E Expenditures were for aeroplane, bus and railway fares, purchase of scientific instruments, secret service, and travelling expenses.

F Allowances to members of the Force are paid as authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, and include: general living, ration, meal, rent and retiring allowances. These allowances were described under Vote 358, General Administration. Payment was also made of the division mess ration allowances which are administered by the officers commanding the various divisions and are based on the number of meals served in the messes.

G Expenditures include the purchase of 228 cars, 2 jeeps, 11 trucks and 4 motor cycles, at a net cost of \$277,224.70, after deducting allowances of \$122,059.40 for 219 used cars, 3 trucks, 2 motor cycles and 1 station wagon.

H An amount of \$128,455.82 was paid from this primary, covering extension of radio facilities in the Provinces of Manitoba, Saskatchewan and Alberta.

I Expenditures were for analysts' fees, court and legal fees, grants, training equipment, magazine and newspaper subscriptions, prisoners' expenses, etc.

J Included in this amount are the following:—
Quebec, Que.:

Maurice Pollack Realty Company, Limited, Quebec, was paid \$40,000 for a building in Quebec City to be used as a barracks.

Rockcliffe, Ont.:

A contract amounting to \$34,119.54 was awarded through the Department of Public Works to W. G. Edge, Ltd., for installation of water mains at R.C.M.P. barracks, Rockcliffe, Ont. Final payment made during the current year amounted to \$8,237.80 and payments to date, \$34,119.54.

Winnipeg, Man.:

A contract amounting to \$6,455 was awarded through the Department of Public Works to McBain and Jack, Winnipeg, for the renewal of floors and supplying and laying linoleum in the R.C.M.P. barracks at Winnipeg. Final payment made during the current year amounted to \$6,090 and payments to date, \$6,455.

Regina, Sask.:

A contract amounting to \$9,508.90 was awarded through the Department of Public Works to Yagg, Wilson Co., Ltd., Regina, for repairs to the central heating plant, R.C.M.P. barracks, Regina. Payments during the current year amounted to \$7,777.43.

The amount of \$2,500 was also paid to this company for the installation of a new pump discharge line.

Calgary, Alta.:

National Trust Company, Limited, Toronto, was paid \$14,914.90 for a residence at Calgary, Alberta, to be used as officers' quarters.

Peace River, Alta.:

The Town of Peace River, Alberta, was paid \$5,000 covering R.C.M.P. share of the cost of installation of water distribution and sewage disposal system.

Vote 360 (and Vote 857, Further Supplementary Estimates) Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
A Pay	322,407 00	337,407 00	335,321 40
B Ships and Shore Furnishings and Supplies	88,750 00	88,750 00	43,685 33
Clothing and Equipment	45,200 00	45,200 00	28,926 30
Medical Services	7,000 00	7,000 00	4,436 34
Travelling Expenses	25,000 00	25,000 00	3,546 71
C Allowances, including Billeting, Messing and Provisions	259,096 00	259,096 00	120,669 18
D Transport: Land, Sea, Air, and Inland Water	702,024 00	687,024 00	179,499 69
Freight and Express	8,000 00	8,000 00	808 34
Contingencies	25,225 00	25,225 00	1,499 16
Construction (Buildings)			
Fort Frances—Construction of a Boat House	3,500 00	3,500 00	63 17
	<u>\$1,486,202 00</u>	<u>\$1,486,202 00</u>	<u>\$ 718,455 62</u>

A This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables, and special constables, appointed by the commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1948: 8 inspectors, 9 staff sergeants, 13 sergeants, 30 corporals, 51 constables, 108 special constables.

B Expenditures were for ships' stores and electricity.

C Allowances to members of the Force are paid as authorized by the Governor in Council under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, and include general living, ration, meal, rent and retiring allowances. These allowances were described under Vote 358, General Administration.

D Expenditures were for fuel oil and gasoline, lubricating oil and grease, ships' repairs and parts.

Vote 361 (and Vote 858, Further Supplementary Estimates) Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses

	Estimates	Allotments	Expenditures
A Pay	42,076 00	42,076 00	31,470 13
B Housing and Quarters	6,360 00	6,360 00	2,661 25
Medical Services	400 00	400 00	41 00
Allowances, including Billeting, Messing and Provisions	13,817 00	13,817 00	3,311 50
C Transport: Land, Sea, Air, and Inland Water	61,635 00	61,635 00	58,074 66
Contingencies	6,500 00	6,500 00	1,631 90
Acquisition of Aircraft	8,500 00	8,500 00	8,308 68
D Construction (Buildings)			
Addition to aeroplane hangar	20,000 00	20,000 00	20,000 00
	<u>\$ 159,288 00</u>	<u>\$ 159,288 00</u>	<u>\$ 125,499 12</u>

- A This allotment provides for the pay, at rates set by the Governor in Council, of the commissioned officers appointed by the Governor in Council, and non-commissioned officers, constables, and special constables, appointed by the commissioner. The following was the strength in the various commissioned and non-commissioned ranks at March 31, 1948: 1 inspector, 1 staff sergeant, 4 sergeants, 4 corporals, 2 constables, 5 special constables.
- B Expenditures were for rental of hangar space, fuel and hangar repairs.
- C Expenditures were for ground equipment, gasoline, oil and grease, general maintenance and overhaul of aircraft.
- D A contract amounting to \$24,900 was awarded through the Department of Public Works to J. E. Copeland, Ottawa, for an addition to the R.C.M.P. aeroplane hangar at Rockcliffe, Ontario. Payments during the current year amounted to \$19,246.77.

Vote 362	Grant to the Chief Constables' Association of Canada.....	500 00
	Expenditures	\$ 500 00

PENSIONS AND OTHER BENEFITS

Vote 363 (and Vote 859, Further Supplementary Estimates). To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	13,844 00
Expenditures	\$ 10,685 92

Vote 364 Pensions to families of members of the Mounted Police who have lost their lives while on duty

	<u>Estimates</u>	<u>Expenditures</u>
Mrs. Mary Emma Bossange	456 25	456 24
Mrs. Margaret Johnson Brooke	821 25	821 16
Mrs. Margaret Cox	410 63	410 52
Mrs. Victoria Desjardins	411 00	411 00
Mrs. Georgina Harrison	676 50	676 44
Mrs. Letitia Kennedy	423 50	423 48
Mrs. Nora Jean Massan	300 00	300 00
Mrs. Margaret Nicholson	547 50	547 44
Mrs. Catherine Mildred Ralls	675 25	675 24
Mrs. Vera M. Ryder	60 00	60 00
Mrs. Doris Freda Sampson	816 00	816 00
Mrs. Amy Lillian Searle	406 98	406 92
Mrs. Madelaine Mary Shoebotham	810 00	810 00
Mrs. Eunice Wainwright	602 50	602 40
	<u>\$ 7,417 36</u>	<u>\$ 7,416 84</u>

Vote 365 Pension to Basil Burke Currie.....	684 20
Expenditures	\$ 684 12

Vote 860 To hereby authorize and provide for payment to Annie A. Greer, formerly employed with the Saskatchewan Provincial Police Force and taken over by the Royal Canadian Mounted Police on June 1, 1923, of an annuity equal to the amount to which she would have been entitled had she since that date been a contributor under the Civil Service Superannuation Act, 1924, effective January 1, 1947.....	317 00
Expenditures	\$ 316 95

Pensions under the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. . . . \$ 959,293 08

This comprises payment of statutory service pensions to officers, non-commissioned officers and constables of the Force; pensions to widows and compassionate grants to children of deceased officers; pensions to widows and compassionate grants to children of officers, non-commissioned officers and constables who have lost their lives on duty.

DEMOBILIZATION AND RECONVERSION

Vote 580 To provide for increased activities of the Force

	Estimates	Allotments	Expenditures
Temporary Assistance	742,168 00	786,168 00	775,441 83
Other Pay-list Items	18,119 00	8,119 00	5,180 08
Pay	201,295 00	167,295 00	111,726 60
Housing and Quarters	72,800 00	72,800 00	26,730 64
Clothing and Equipment		9,000 00	8,157 46
Medical Services	4,375 00	4,375 00	1,234 57
Travelling Expenses, including Investigations and Equipment	162,000 00	197,000 00	171,136 94
Allowances, including Billeting, Messing and Provisions	125,317 00	76,317 00	45,065 96
Transport: Land, Sea, Air, and Inland Water	446,718 00	446,718 00	393,198 99
Freight and Express	5,000 00	10,000 00	8,417 76
Printing, Stationery, Office Equipment and Communications	55,350 00	55,350 00	55,350 00
Contingencies	31,000 00	31,000 00	25,119 30
	<u>\$1,864,142 00</u>	<u>\$1,864,142 00</u>	<u>\$1,626 760 13</u>

This vote is regarded as a supplement to Vote 359, and, consequently, the above expenditures are referred to in certain detail with those of that vote.

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	6,209 91	3,925 30
Previous Years—Collectable	8,622 21	12,201 50
—Uncollectable	8,841 41	8,826 45
	<u>\$ 23,673 53</u>	<u>\$ 24,953 25</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: J. H. Birks, \$7,449.20.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
A Outstanding Imprest Account Cheques, Royal Canadian Mounted Police	21 70		7 15	28 85
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
B Royal Canadian Mounted Police Benefit Fund Account	91,318 87	83,330 71	89,198 95	97,187 11
[12] Insurance, Pension and Guaranty Accounts				
(c) <i>Pension and Retirement Funds—</i>				
C Royal Canadian Mounted Police Depen- dents' Pension Fund	534,585 36	32,371 59	149,425 85	651,639 62
[13] Deferred Credits				
D Royal Canadian Mounted Police Provincial Pension Fund	79,741 17	207 88	2,341 08	81,874 37
[14] Sundry Suspense Accounts				
E Unclaimed Cheques Suspense, Royal Cana- dian Mounted Police	37 38			37 38
	<u>\$ 705,704 48</u>	<u>\$ 115,910 18</u>	<u>\$ 240,973 03</u>	<u>\$ 830,767 33</u>

A At the close of the fiscal year, each imprest account is examined by the official in charge, and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and deposited herein. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

B This account is authorized under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended. All moneys received by personnel of the Force in connection with the performance of their duties, over and above their pay and allowances, are deposited to this Fund, and benefits are payable therefrom as directed by P.C. 7/1948 of August 1, 1936, and amendments thereto. The closing balance includes an amount of \$40,900 which represents bonds held in the custody of the Minister of Finance, but does not include the value of £1,323.14.9 in British Government Savings Bonds held in the name of the Commissioner, Royal Canadian Mounted Police by the Bank of Montreal, London, England.

C This fund was established under the provisions of the Royal Canadian Mounted Police Act, c. 160, R.S., as amended, whereby a widows' and dependents' pension fund is maintained by 5 per cent contributions thereto from the pay of constables. Disbursements as authorized by Part 4 of the Act, as amended, comprise: (a) refunds of contributions without interest on termination of service or on promotion to a commissioned rank, if the contributor so elects; (b) pensions to widows, and annuities to children, of deceased contributors; and (c) lump sum payments, at the discretion of the Minister, to the estates of deceased contributors who are not survived by widows.

D The Royal Canadian Mounted Police Act, c. 160, R.S., as amended, directs that service of officers and constables of former provincial police forces taken over by the Royal Canadian Mounted Police may count for pension purposes, subject to payment therefor. Payment for this prior service was in some instances made by the provinces concerned, and in others by the personnel, and the amounts were credited to this account. As pensions to these men are a direct charge to the Consolidated Revenue Fund, the amount to the credit of each man is transferred to Revenue when he is pensioned. Withdrawals also represent payments to time-expired personnel not eligible for pension.

E All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.

**Civilian Employees Receiving Salaries at Annual Rates of \$3,000 or over,
and Commissioned Officers**

The first list contains the names and annual salary rates of all civilian employees who were receiving \$3,000 or over as at March 31, 1948, or at date of separation (shown in parenthesis). Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

The third list contains the names and per annum rates of pay of all commissioned officers on strength at March 31, 1948, or at dates of separation (shown in parentheses).

Civilian Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Anderson, A. J.	\$ 3,780 00		Ranger, E. A.	3,120 00	
Arnoni, M. H.	3,780 00		Tremblay, A. H.	3,120 00	
Hann, G. T.	5,640 00		Tremblay, G. A.	4,220 00	
Lynch, J. A.	4,260 00		Warnock, R. G.	4,856 25	
Mead, F. J.	6,500 00	\$ 1,406 01	Wilson, W. R.	3,960 00	900 57
Mowbray, G. (Sept. 25) ..	3,000 00				

Other civilian employees who received travelling expenses of \$500 or over

	Travelling expenses
Edwards, G.	\$ 1,102 47

Commissioned Officers and per annum Rates of Pay

	Rates of Pay per annum		Rates of Pay per annum		Rates of Pay per annum
Wood, S. T., Com- missioner	\$10,730 00	Forrest, D. O.	3,270 00	Maxted, H. A.	3,070 00
Allan, F. W. (Nov. 1) ..	3,376 25	Fraser, J. P.	2,870 00	McClellan, G. B.	3,450 00
Anderson, N.	3,450 00	Frere, E. G. (Jan. 1)	4,056 25	McGibbon, D. L. ...	3,650 00
Anthony, M. F. E. ..	3,450 00	Fryett, E. D. (May 1)	2,996 25	McIntosh, J. M. (Aug. 13)	2,996 25
Archer, G. J.	3,170 00	Gagnon, H. A. (Nov. 20)	6,500 00	McKinnon, D. A.	3,270 00
Armitage, R.	4,330 00	Goodman, A.	3,270 00	Michelson, T. R.	3,450 00
Ascah, A. R.	2,870 00	Gray, C. K.	6,773 75	Monaghan, W. J.	2,970 00
Batch, C.	3,270 00	Hall, K. W. N.	2,870 00	Mortimer, W. (Jan. 1)	3,576 25
Belcher, A. T.	4,330 00	Hanson, R. P. B.	2,870 00	Mundell, C. D. T. ...	4,330 00
Belec, R. J.	2,730 00	Harris, J. B.	2,730 00	Nevin, W. H. G.	2,870 00
Bella, J. M.	3,170 00	Harvison, C. W.	3,450 00	Nichols, H. G.	3,270 00
Bettaney, R.	4,330 00	Healey, J.	3,450 00	Nicholson, L. H.	4,330 00
Bingham, L.	2,970 00	Herman, R. J.	2,870 00	Parsons, A. W.	2,970 00
Bird, J. D.	4,330 00	Howe, J.	3,450 00	Peacock, J. A.	2,970 00
Blake, F. A.	4,330 00	Karrow, R. F.	2,970 00	Perlson, E. H.	3,450 00
Bordeleau, J. R. W. ..	2,970 00	Kelly, W. H.	2,730 00	Porter, E.	2,730 00
Brady, J. W. M.	3,170 00	Kirk, C. N. K.	3,270 00	Poudrette, J. H. T. ..	3,070 00
Brakefield-Moore, E. ..	3,070 00	Langton, H. G.	2,970 00	Reader, J. A.	2,870 00
Brown, J. T.	3,270 00	Lapointe, L. M.	2,870 00	Regan, F. A.	3,070 00
Brunet, J.	3,850 00	Lariviere, O.	3,450 00	Rivett-Carnac, C. E. ..	4,330 00
Buchanan, W. E.	2,970 00	Larsen, H. A.	2,970 00	Roberts, G. C.	2,870 00
Bullard, S.	3,650 00	Lemieux, J. R.	3,170 00	Savoie, J. P. A.	3,850 00
Cassivi, A. H.	2,870 00	Leopold, J.	3,170 00	Shakespeare, K.	2,730 00
Chard, T. W.	3,450 00	Lindsay, M. F. A. ..	3,070 00	Spalding, F. S.	2,870 00
Chisholm, W. C. V. ..	2,730 00	Lockwood, K. M.	2,730 00	Spanton, H. J.	2,730 00
Churchill, N. W.	2,970 00	Lougheed, W. H. (July 17)	2,996 25	Stevenson, J. A.	2,730 00
Churchman, J. A.	2,970 00	Lucas, E. J.	2,970 00	Story, J. C.	3,070 00
Cooper, H. S.	2,730 00	MacDonell, C. B.	2,870 00	Thrasher, J. F.	3,450 00
Courtois, N.	3,450 00	MacNeil, R. A. S. ..	2,870 00	Watson, L. J. C.	2,730 00
Cox, P. B.	2,870 00	Marsom, A. G. (Nov. 1)	3,576 25	Williams, H. W. H. (Sept. 1)	2,996 25
Cronkhite, H. H.	3,270 00	Martin, D. J.	3,850 00	Williams, W. H.	3,270 00
Cruikshank, J. S.	2,870 00	Mathewson, H. P.	3,270 00	Wilson, R. S. S.	3,270 00
Curleigh, J. M.	3,850 00			Wonnacot, R. W.	2,970 00
Darling, H.	4,330 00			Zaneth, F. W.	3,850 00
Dick, W.	2,730 00				
Fitzsimmons, W. J. ..	2,730 00				
Forbes, H. C.	2,730 00				

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Alberta Government Telephone Service, \$18,191.15; Bell Telephone Co. of Canada, \$14,691.34; British American Oil Co., Ltd., \$11,480.31; Canadian Bridge Co., Ltd., Walkerville, Ont., \$26,405; Canadian Corps of Commissionaires, \$266,839.35; Canadian General Electric Co., Ltd., \$21,789.95; Canadian Industries Ltd., \$18,329.96; Canadian Kodak Sales, Ltd., Toronto, Ont., \$17,258.80; Canadian National Railways, \$80,859.46; Canadian Pacific Airlines, \$15,462.14; Canadian Pacific Railway Co., \$135,193.19; Dominion Government: Department of National Defence, \$303,974.64, Post Office Department, \$23,316.40, Department of Public Printing and Stationery, \$133,303.76, Department of Veterans Affairs, \$129,457.95; Dominion Motors, Ltd., \$12,875.92; Dominion Textile Co., Ltd., Montreal, Que., \$27,303.67; Hudson's Bay Co., \$45,277.38; Imperial Oil Ltd., \$70,129.23; Kermath (Canada) Ltd., Toronto, Ont., \$10,672.63; MacKenzie Supply Co., Ltd., Regina, Sask., \$19,368.89; Manitoba Telephone System, \$13,483.35; Maritime Telegraph and Telephone Co., Halifax, N.S., \$10,167.98; McColl-Frontenac Oil Co., Ltd., \$14,339.84; Mercury Mills, Ltd., Hamilton, Ont., \$10,180.25; City of Regina, \$12,608.53; Rogers Majestic Ltd., Toronto, Ont., \$33,662.19; Saskatchewan Government Telephone system, \$20,071.75; Scott and McHale, Ltd., London, Ont., \$33,947.68; Superline Oils Ltd., Halifax, N.S., \$11,779.95; Trans-Canada Communications, Ltd., Winnipeg, Man., \$11,864.87; C. Turnbull Co., Ltd., Galt, Ont., \$28,552.94; Workman Uniform Co., Ltd., Montreal, Que., \$119,748.33.

1947-48
PUBLIC ACCOUNTS

PART II
X

DEPARTMENT OF THE SECRETARY OF STATE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF THE SECRETARY OF STATE

Pursuant to the Public Service Rearrangement and Transfer of Duties Act, c. 165, R.S., and under authority of P.C. 1293, April 3, 1947, the powers, duties and functions vested in the Minister of Finance by the Bankruptcy Act, which had heretofore been transferred to the Secretary of State, were transferred to the Minister of Justice and the details of the 1947-48 Revenues and Expenditures pertaining thereto are shown under that Department.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—

Ordinary	1,344,866 37
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Revenues—

Ordinary	1,070,733 01
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Net Charge	\$ 274,133 36
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Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
LIABILITIES			
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	30,732 76	2,500 00	28,232 76
[14] Sundry Suspense Accounts	121 55	6 00	127 55
	<u>\$ 30,854 31</u>	<u>\$ 2,494 00</u>	<u>\$ 28,360 31</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page X—9 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Privileges, Licences and Permits	955,857 73	831,275 41
B Proceeds from Sales	6,103 69	5,924 05
C Services and Service Fees	102,655 89	101,991 24
D Refunds of Expenditure	290 89	101 44
E Miscellaneous	5,824 81	4,811 17
Total Ordinary	1,070,733 01	944,103 31
Special Receipts—		
Cash Surplus from Operations		9,207 00
Miscellaneous War, Demobilization and Reconversion Revenues		12,762 83
Grand Total	<u>\$1,070,733 01</u>	<u>\$ 966,073 14</u>

Details

Ordinary Revenue—		
A Privileges, Licences and Permits:		
Companies: Charters and supplementary charters and limitation certificates to issued stock, \$183,911.63; surrender of letters patent, \$6,556, less paid to Department of Public Printing and Stationery for advertising in the <i>Canada Gazette</i> , \$4,785.10	185,682 53	
Citizenship: Fees for certificates of citizenship and retention of British Nationality	11,039 55	
Patents: Amendments, \$1,340; assignments, \$46,959.37; caveats, \$2,874.25; claims, \$12,897; final fees, \$164,220; filing fees, \$377,025.85; restoration of applications, \$1,340; sundries, \$2,743.35	609,399 82	
Trade Marks, Designs and Copyrights: Copyrights, \$12,157.83; designs, \$3,453; renewal of designs, \$315; renewal of trade marks, \$36,074.45; trade marks, \$85,512.94; trade mark assignments, \$6,180.85; sundries, \$6,041.76 ..	149,735 83	
		955,857 73
B Proceeds from Sales:		
Patents: Subscriptions to <i>Patent Record</i>		6,103 69
C Services and Service Fees:		
Companies: Annual returns of companies, \$70,384.45; financial statements, \$5,773.84; sundries, \$2,909.91	79,068 20	
Citizenship: Certified copies of certificates of citizenship	239 50	
Patents: Copies, \$14,658.98; sundries, \$1,761.75	16,420 73	
Registration: Certificates, copies and certified copies, \$3,681.92; sundries, \$1,402.99	5,084 91	
Trade Marks, Designs and Copyrights: Copies of copyrights, \$163.15; copies of trade marks, \$1,679.40	1,842 55	
		102,655 89
D Refunds of Previous Years' Expenditures		290 89
E Miscellaneous:		
Premium on foreign exchange transactions	24 11	
Fines	5,725 00	
Sundries	75 70	5,824 81
Total Ordinary		<u>\$1,070,733 01</u>

Certified correct.

E. H. COLEMAN,

Under-Secretary of State.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
X-4	Stat.	Secretary of State — Salary and Motor Car Allowance.....	12,000 00	12,000 00	12,000 00
X-5	366	Departmental Administration.....	134,282 28	134,181 15	124,863 43
	861				
	367				
X-5	862	Citizenship Registration Branch.....	136,835 20	133,271 10	73,711 40
	629				
X-5	368	Companies Branch.....	62,108 07	61,423 72	54,406 39
X-5	369	Trade Marks Branch.....	46,339 49	45,753 31	41,056 03
	630				
X-6	370	Bureau for Translations.....	514,369 81	513,160 86	478,356 98
	863				
X-6	371	Canada Temperance Act.....	6,000 00	6,000 00	6,250 00
	631				
X-6	373	Citizenship Branch.....	79,300 00	72,242 59	58,066 20
PATENT AND COPYRIGHT OFFICE					
X-6	374	Administration Division.....	37,392 44	37,375 51	33,950 46
	632				
X-7	375	Patent Division.....	229,559 67	228,858 17	185,150 39
	376				
X-7	864	Copyright and Industrial Designs Division....	17,725 97	16,610 37	14,455 25
	633				
X-7	377	Patent Record Division.....	47,646 00	47,255 18	40,088 84
X-7	378	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works.....	4,000 00	3,960 54	2,165 95
	634				
GENERAL					
X-8		Transfer from Vote 74, Unforeseen Expenses (Department of Finance).....	31,149 87	31,149 87	5,492 79
SUPERANNUATION AND RETIREMENT BENEFITS					
X-8	Stat.	Gratuities to families of deceased employees...	1,624 00	1,624 00	1,333 32
		Total Ordinary.....	1,360,332 80	1,344,866 37	1,131,347 43
DEMobilIZATION AND RECONVERSION					
X-8		Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Finance)—Laurentian Terrace Hostel Revolving Fund..	1 00		
		Grand Total.....	\$ 1,360,333 80	\$ 1,344,866 37	\$ 1,131,347 43

Salary of the Secretary of State, Hon. Colin Gibson, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to the Secretary of State, Appropriation Act, No. 5, c. 61, 1931....	\$ 2,000 00

Hon. Colin Gibson received travelling expenses of \$1,216.25, which were charged to Vote 366.

Vote 366 (and Vote 861, Further Supplementary Estimates) Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	114,632 00	114,632 00	114,632 00
Allotted from Vote 73—Salaries, etc.	1,070 28	1,070 28	1,070 28
Other Pay-list Items	1,580 00	280 00	229 25
Printing and Stationery	10,000 00	13,000 00	13,000 00
Travelling Expenses	2,000 00	1,900 00	1,889 58
Telegrams and Telephones	4,000 00	2,500 00	2,498 94
Sundries	1,000 00	900 00	861 10
	<u>\$ 134,282 28</u>	<u>\$ 134,282 28</u>	<u>\$ 134,181 15</u>

As at March 31, 1948, there were 50 salaried employees being paid from this vote, of whom 26 were permanent and 24 temporary.

Vote 367 (and (a) Vote 862, Further Supplementary Estimates; (b) Vote 629, Further Supplementary Estimates) Citizenship Registration Branch

	Estimates	Allotments	Expenditures
Salaries	98,063 00	98,063 00	98,063 00
Allotted from Vote 73—Salaries, etc.	6,892 20	6,892 20	6,892 20
Other Pay-list Items	1,660 00	1,660 00	632 17
Printing and Stationery	24,000 00	25,400 00	23,025 89
Sundries, including Telegrams, Telephones and Travelling Expenses	5,000 00	3,600 00	3,593 77
Microfilming of Files	1,220 00	1,220 00	1,064 07
	<u>\$ 136,835 20</u>	<u>\$ 136,835 20</u>	<u>\$ 133,271 10</u>

As at March 31, 1948, there were 75 salaried employees being paid from this vote, of whom 20 were permanent and 55 temporary.

Vote 368 Companies Branch

	Estimates	Allotments	Expenditures
Salaries	53,118 00	53,118 00	53,118 00
Allotted from Vote 73—Salaries etc.	5,150 07	5,150 07	5,150 07
Other Pay-list Items	840 00	240 00	105 42
Printing and Stationery	1,500 00	2,450 00	2,239 48
Travelling Expenses	750 00	750 00	427 84
Sundries, including Telegrams and Telephones	750 00	400 00	382 91
	<u>\$ 62,108 07</u>	<u>\$ 62,108 07</u>	<u>\$ 61,423 72</u>

As at March 31, 1948, there were 31 salaried employees being paid from this vote, of whom 20 were permanent and 11 temporary.

Vote 369 (and Vote 630, Further Supplementary Estimates) Trade Marks Branch

	Estimates	Allotments	Expenditures
Salaries	39,783 00	39,283 00	39,283 00
Allotted from Vote 73—Salaries, etc.	1,876 49	1,876 49	1,876 49
Other Pay-list Items	180 00	220 00	205 69
Printing and Stationery	4,000 00	4,500 00	4,109 38
Sundries, including Telegrams, Telephones and Travelling Expenses	500 00	460 00	278 75
	<u>\$ 46,339 49</u>	<u>\$ 46,339 49</u>	<u>\$ 45,753 31</u>

As at March 31, 1948, there were 25 salaried employees being paid from this vote, of whom 9 were permanent and 16 temporary.

Vote 370 (and Vote 863, Further Supplementary Estimates)		Bureau for Translations	
	Estimates	Allotments	Expenditures
Salaries	489,065 00	495,065 00	495,065 00
Allotted from Vote 73—Salaries, etc.	5,864 81	5,864 81	5,864 81
Other Pay-list Items	7,440 00	1,440 00	1,116 22
Printing and Stationery	5,500 00	5,500 00	4,638 02
Sundries, including Telegrams, Telephones and Travelling Expenses	1,500 00	1,500 00	1,479 31
Professional and Special Services—Special outside translation work	5,000 00	5,000 00	4,997 50
	<u>\$ 514,369 81</u>	<u>\$ 514,369 81</u>	<u>\$ 513,160 86</u>

As at March 31, 1948, there were 209 salaried employees being paid from this vote, of whom 87 were permanent and 122 temporary.

Vote 371 (and Vote 631, Further Supplementary Estimates)		Canada Temperance Act..	6,000 00
Expenditures		\$	<u>6,000 00</u>

Payment was made to R. Vezina for legal services in connection with the enforcement of the Canada Temperance Act in Beauce County, Quebec.

Vote 373 Citizenship Branch

	Estimates	Allotments	Expenditures
Salaries	62,100 00	56,100 00	54,194 81
Other Pay-list Items	200 00	200 00	155 21
Printing and Stationery	8,000 00	13,000 00	9,458 93
Travelling Expenses	8,000 00	7,000 00	5,606 06
Sundries, including Telegrams, Telephones, Express and Postage ..	1,000 00	3,000 00	2,827 58
	<u>\$ 79,300 00</u>	<u>\$ 79,300 00</u>	<u>\$ 72,242 59</u>

As at March 31, 1948, there were 20 salaried employees being paid from this vote, of whom 2 were permanent and 18 temporary.

PATENT AND COPYRIGHT OFFICE

Vote 374 (and Vote 632, Further Supplementary Estimates)		Administration Division	
	Estimates	Allotments	Expenditures
Salaries	30,424 00	29,424 00	29,424 00
Allotted from Vote 73—Salaries, etc.	1,768 44	1,768 44	1,768 44
Printing and Stationery	4,000 00	5,010 00	5,010 00
Sundries, including Telegrams, Telephones and Travelling Expenses	1,200 00	1,190 00	1,173 07
	<u>\$ 37,392 44</u>	<u>\$ 37,392 44</u>	<u>\$ 37,375 51</u>

As at March 31, 1948, there were 11 permanent salaried employees being paid from this vote.

Vote 375 Patent Division

	Estimates	Allotments	Expenditures
Salaries	193,378 00	193,378 00	193,378 00
Allotted from Vote 73—Salaries, etc.	20,831 67	20,831 67	20,831 67
Other Pay-list Items	350 00	500 00	458 31
Printing and Stationery	14,000 00	14,350 00	13,702 79
Sundries, including Telegrams, Telephones and Travelling Expenses	1,000 00	500 00	487 40
	<u>\$ 229,559 67</u>	<u>\$ 229,559 67</u>	<u>\$ 228,858 17</u>

This vote was provided to cover the administrative expenses of this Division, which is required to examine all applications for patents of invention under the Patent Act, c. 32, 1935, as amended.

As at March 31, 1948, there were 99 salaried employees being paid from this vote, of whom 50 were permanent and 49 temporary.

Vote 376 (and (a) Vote 864, Further Supplementary Estimates; (b) Vote 633, Further Supplementary Estimates) Copyright and Industrial Designs Division

	Estimates	Allotments	Expenditures
Salaries	11,319 00	9,819 00	9,819 00
Allotted from Vote 73—Salaries, etc.	296 97	296 97	296 97
Other Pay-list Items	60 00	60 00	12 24
Printing and Stationery	2,750 00	3,750 00	3,314 24
Sundries, including Telegrams, Telephones, and Travelling Expenses	3,300 00	3,800 00	3,167 92
	<u>\$ 17,725 97</u>	<u>\$ 17,725 97</u>	<u>\$ 16,610 37</u>

This vote was provided to cover the administrative expenses of the Copyright Act, c. 32, R.S., as amended, and the Trade Mark and Design Act, c. 201, R.S. as amended.

As at March 31, 1948, there were 5 salaried employees being paid from this vote, of whom 3 were permanent and 2 temporary.

Vote 377 Patent Record Division

	Estimates	Allotments	Expenditures
Salaries	7,146 00	4,246 00	4,209 00
Printing and Stationery	40,000 00	42,900 00	42,900 00
Sundries, including Telegrams, Telephones and Travelling Expenses	500 00	500 00	146 18
	<u>\$ 47,646 00</u>	<u>\$ 47,646 00</u>	<u>\$ 47,255 18</u>

As at March 31, 1948, there were 2 permanent salaried employees being paid from this vote.

Vote 378 (and Vote 634, Further Supplementary Estimates) Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works.....	4,000 00
Expenditures	<u>3,960 54</u>

Canada's contributions to the International Office at Berne, Switzerland, were: for the years 1946 and 1947—\$2,622.82 for the protection of industrial property; and for the year 1947—\$1,335.23 for the protection of literary and artistic works; cable charges, \$2.49.

GENERAL

Transfer from Vote 74, Unforeseen Expenses (Department of Finance).....\$ 31,149 87

Net expenditures from amounts approved individually by the Treasury Board were incurred in connection with the following: visit of the President of the United States of America in June, 1947, \$7,436.19; entertainment of members of Conference of Commissioners on Uniformity of Legislation in Canada, \$502.87; funeral of the late Honourable H. F. G. Bridges, \$602.88; the gift from Canada to Her Royal Highness the Princess Elizabeth on the occasion of her marriage in November, 1947, \$22,434.65; dinner given by the Secretary of State to the delegates to the Dominion Provincial Committee on Uniformity of Company Law, \$173.28.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.....\$ 1,624 00

DEMOBILIZATION AND RECONVERSION

Transfer from Vote 507, Miscellaneous and Unforeseen Expenses (Department of Finance)
—Laurentian Terrace Hostel Revolving Fund.....\$ 1 00
Expenditures nil

Under authority of P.C. 6042, July 13, 1942, the Laurentian Terrace Hostel was constructed by the Department of Public Works to provide housing accommodation for junior female employees of the Public Service in the city of Ottawa. The hostel is operated under the direction of a Board of Management, which is authorized to fix and collect the charges for accommodation, meals and other services.

The allotment of \$5,000 authorized by Treasury Board Minute, T. 328288 B., April 17, 1947, was reduced at the close of the fiscal year to the above nominal sum. All moneys received from resident employees for accommodation, meals, etc., are credited to this account, and disbursements for operating expenses and administrative costs are debited hereto (see Appendix to this section for Balance Sheet as at March 31, 1948 and Revenue and Expenditure Statement for the year ended on that date).

Receipts for the fiscal year amounted to \$144,446.27 while disbursements were \$147,983.97 leaving a debit balance of \$3,537.70 which was transferred to the fiscal year 1948-49.

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	5,608 00	5,637 00
Previous Years—Collectable	nil	nil
—Uncollectable	177,768 41	172,160 41
	<u>\$ 183,376 41</u>	<u>\$ 177,797 41</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: (a) The late Honourable H. J. Logan, \$28,400; (b) Clerks of the following Courts: Supreme Court, Calgary, \$3,735; Supreme Court, Edmonton, \$29,695.94; Circuit Court, Montreal, \$41,648.29; District Court, Port Arthur, \$4,740; General Sessions of the Peace, Toronto, \$48,430.25; County Court, Vancouver, \$8,400; District Court, Wetaskiwin, \$1,445; County Court, Winnipeg, \$6,707.06.

OPEN ACCOUNTS

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i> —				
A Internment Operations Fund	22,251 48			22,251 48
B Maple Investments, Limited	2,500 00	2,500 00		
C Prisoners of War—Funds	5,981 28			5,981 28
	<u>30,732 76</u>	<u>2,500 00</u>		<u>28,232 76</u>
[14] Sundry Suspense Accounts				
D Unclaimed Cheques Suspense—Secretary of State	121 55		6 00	127 55
	<u>\$ 30,854 31</u>	<u>\$ 2,500 00</u>	<u>\$ 6 00</u>	<u>\$ 28,360 31</u>

- A This account relates to prisoners of World War 1. The balance remaining in the fund represents earnings of those who died while interned, those who escaped or were killed trying to escape, and of others, who, for various reasons, were not paid the balances to their credit on release.
- B This amount had been deposited as security against any claim which might have been put forward on behalf of the United States federal tax authorities for additional taxes against Maple Investments, Limited. During the current fiscal year, advice was received from the attorneys for this firm that the liability for additional taxes no longer existed and the amount was paid to the beneficial owners.
- C This account is similar to Internment Operations Fund, except that the amount represents cash and valuables which are the property of the former prisoners.
- D All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over
and Travelling Expenses of \$500 or over**

The first list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over.

The second list contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

Salaried Employees receiving \$3,000 or over

	Salary ^a rate	Travelling expenses		Salary rate	Travelling expenses
Coleman, E. H., Under-Secretary of State ...	\$10,000 00		Berry, R. C.	4,200 00	
O'Meara, W. P. J. Assistant Under-Secretary of State	8,000 00		Bilodeau, L.	3,000 00	
Agnew, W. H.	3,720 00		Boivin, E. A.	3,600 00	
Aubrey, B.	3,360 00		Boucher, A. E.	3,240 00	
Baillet, X.	3,120 00		Boucher, E.	3,240 00	
Baker, M.	4,200 00		Boudreau, E.	3,600 00	
Baril, J. W. (June 1) ..	3,600 00		Campbell, H. A.	4,200 00	
Barrette, J. R.	3,600 00		Carbonneau, C. H.	4,560 00	
Beaubien, A. H.	6,000 00		Castonguay, E. N.	3,120 00	
Beauchamp, J. C.	3,600 00		Cattaneach, A. A.	4,200 00	
Beaulne, Y.	3,000 00		Catterall, J. G.	3,120 00	
Belisle, J. H. R.	3,000 00		Chagnon, L. J. (July 19)	3,600 00	
Belleau, A. M.	3,960 00		Charbonneau, L.	4,500 00	\$ 647 95
Benoit, G. R. G. (Oct. 1)	3,420 00		Clement, L.	3,000 00	
Benoit, H. P.	3,360 00		Corbeil, L. U.	3,360 00	
			Cumming, C. H.	3,840 00	
			Davault, J. P. A.	4,200 00	
			Davies, H. B.	3,840 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Davis, W. O. (Nov. 1) ..	5,000 00		Macpherson, R. C.	4,020 00	
de Bellefeuille, L.	3,600 00		Magnant, J. M.	3,120 00	
de la Durantaye, R. ...	4,380 00		Marier, H.	3,600 00	
Delahaye, W. H.	4,740 00		Marshall, J. H. G.	4,200 00	
Delaute, J. F. (Dec. 1)	3,900 00		Martineau, G. A.	3,300 00	
Demers, A. (Aug. 1) ...	3,420 00		Mayer, J. H.	3,240 00	
Deziel, P.	3,900 00		McCaffrey, J. P.	4,200 00	
Doyle, H. W.	3,240 00		Michaud, C.	3,600 00	
Duckett, C. E.	3,600 00		Michel, W. T.	3,840 00	
Duggan, J. E.	4,020 00		Mitchell, J. T.	8,000 00	
Dumont, T.	3,600 00		Osmond, H.	4,200 00	
Falardeau, J.	3,600 00		Overend, D. W.	3,120 00	
Fleury, J. D.	3,000 00		Pare, C.	3,120 00	
Fortin, A.	4,380 00		Plante, E.	3,000 00	
Foulds, F.	5,400 00	797 62	Pope, A. D.	3,840 00	
Gagnon, L. P.	3,600 00		Renault, J. F.	3,600 00	
Gauthier, H. E.	3,060 00		Renshaw, R. M.	3,000 00	
Gosselin, G.	3,120 00		Robert, E.	3,120 00	
Goulet, D.	3,240 00		Roblin, V. Q.	3,480 00	
Groncin, M.	3,600 00		Rochon, J. A.	3,120 00	
Haugan, W. M.	3,300 00	853 57	Rumilly, R.	3,240 00	
Hull, C. C.	3,000 00		Sauve, G. A.	3,360 00	
Hurtubise, J. A. P.	3,120 00		Schenck, E.	3,600 00	
Jones, S. A.	3,480 00		Schuller, M. J.	3,600 00	
Kaye, V. J.	3,300 00		Shuttleworth, D. J.	3,420 00	
Krug, C. A. (Nov. 16) ..	5,100 00	1,448 65	Simons, F. W.	3,000 00	
Lachaine, M.	3,600 00		Smith, H. G.	3,000 00	
Lacourciere, J. M.	3,240 00		Swan, M. A. (July 12) ..	3,300 00	
Lamb, C. E.	3,780 00		Taillefer, J. L. O.	3,240 00	
Lebel, L. J. E.	3,360 00		Thibault, P.	3,300 00	
Lemieux, J. H.	3,600 00		Thomas, R. E.	3,120 00	
Letellier, J. C.	3,600 00		Tremblay, A.	3,600 00	
Levy, J. G.	5,000 00		Trowell, F. W.	3,240 00	
Macdonald, C.	3,120 00		Vincelette, H.	3,600 00	
Mace, F. G.	4,200 00		Whillans, T. O.	4,200 00	
MacKay, P. E.	3,180 00		Young, J. H.	4,200 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses
Elliott, R. L.	\$ 787 15

Suppliers receiving \$10,000 or over from this Department

An amount of \$118,417.41 was paid to the Department of Public Printing and Stationery.

1947-48
PUBLIC ACCOUNTS

PART II
X

DEPARTMENT OF THE SECRETARY OF STATE

APPENDIX

LAURENTIAN TERRACE HOSTEL—*Concluded*

Statement of Revenue and Expenditure for the year ended March 31, 1948

Revenue—			
Rooms	39,433 96		
Meals	104,348 88		
Miscellaneous	546 42		
			144,329 26
Expenditure—			
Salaries and Wages	26,682 18		
Cost of Food Sold	64,925 83		
Other Expenses	5,776 31		
General Expense—Salaries of Janitor and Watchman	3,283 65		
Heat, Light and Water:			
Salaries	6,795 81		
Coal	6,119 69		
Electricity	2,154 52		
Water	1,820 22		
		16,890 24	
Repairs and Maintenance:			
Building	8,637 12		
Electrical and Mechanical Equipment	653 64		
Furniture and other Equipment	414 94		
		9,705 70	
Depreciation:			
Furniture and Equipment	4,844 69		
China and Glassware	561 16		
Linen	2,720 25		
Silver	47 89		
		8,173 99	
		135,437 90	
Administrative Expense:			
Salaries	9,516 85		
Meals—Staff	672 05		
Printing and Stationery	212 86		
Communication Services	185 95		
Miscellaneous	141 95		
		10,729 66	
			146,167 56
Excess of Expenditure over Revenue for 1947-48			\$ 1,838 30

1947-48
PUBLIC ACCOUNTS

PART II
Y

DEPARTMENT OF TRADE AND COMMERCE

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF TRADE AND COMMERCE

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DEPARTMENT OF TRADE AND COMMERCE

The Canadian Maritime Commission Act, c. 52, 1947, provides that the Commission shall administer, in accordance with the regulations of the Governor in Council, any steamship subventions voted by Parliament and, with the coming into effect of this Act on November 1, 1947, the powers, duties and functions of the Mail Subsidies and Steamship Subventions Division of this Department were transferred to the Canadian Maritime Commission under authority of P.C. 469, February 6, 1948.

In accordance with the usual practice, the details of revenues and expenditures for the fiscal year 1947-48 are shown under the Commission in the Department of Transport section—see page Z-78.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—			
Ordinary	10,845,946	73	
Special	1,281,249	81	
Demobilization and Reconversion	126,011	83	
			12,253,208 37
Revenues—			
Ordinary	3,451,862	20	
Special Receipts	69	00	
			3,451,931 20
Net Charge			\$ 8,801,277 17

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[3] Loans and Advances—			
(c) To Sundry Government Agencies	2,503,351 56	2,937 63	2,506,289 19
(e) To United Kingdom and Other Governments	9,754,710 72	939,030 20	8,815,680 52
	\$ 12,258,062 28	\$ 936,092 57	\$ 11,321,969 71
LIABILITIES			
[10] Floating Debt—			
(d) Outstanding Cheques and Warrants	7,774 53	2 30	7,772 23
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	47,549,341 99	46,195,850 31	1,353,491 68
[14] Sundry Suspense Accounts	3,594 72	296 60	3,298 12
	\$ 47,560,711 24	\$ 46,196,149 21	\$ 1,364,562 03

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Y-16 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
Tax Revenues:		
A Miscellaneous Taxes	470,626 70	598,750 98
Non-Tax Revenues:		
B Return on Investments	52 23	7 84
C Privileges, Licences and Permits	93,134 21	115,762 37
D Proceeds from Sales	58,496 67	42,716 84
E Services and Service Fees	2,820,718 94	2,485,285 18
F Refunds of Expenditure	8,201 23	5,005 82
G Miscellaneous	632 22	770 88
Total Ordinary	3,451,862 20	3,248,299 91
Special Receipts—		
H Refunds of Previous Years' War and Demobilization Expenditures	69 00	21 11
Grand Total	<u><u>\$3,451,931 20</u></u>	<u><u>\$3,248,321 02</u></u>

Details

Ordinary Revenue—	
Tax Revenues:	
A Miscellaneous Taxes; Duty assessed for the export of electric power and natural gas	470,626 70
Non-Tax Revenues:	
B Return on Investments	52 23
C Privileges, Licences and Permits: Elevator licence fees, \$29,345; rent of Port Arthur elevator leased to McCabe Bros. Grain Co., \$58,182.33; fees collected by Canadian Government Trade Commissioners in foreign countries for signing certificates on customs invoices, \$4,070.88; sundries, \$1,536	93,134 21
D Proceeds from Sales: Grain samples (Board of Grain Commissioners), \$38,451.18; surplus grain (Canadian Government Elevators), \$6,453.62; screenings, \$10,256.58; sundries, \$3,335.29	58,496 67
E Services and Service Fees: Board of Grain Commissioners: inspection, \$632,374.82; weighing, \$628,191.35; registration and cancellation of warehouse receipts, \$35,936.47; sampling, \$9,970.29; overtime, \$23,828.30. Canadian Government Elevators (storage and elevation of grain, cleaning, drying, etc.): Calgary, \$66,721.87; Edmonton, \$61,038.46; Lethbridge, \$5,314.79; Moose Jaw, \$14,639.65; Saskatoon, \$28,416.68. Electricity inspection fees, \$451,043; laboratory fees, \$308.75; gas inspection fees, \$103,870.50; weights and measures inspection fees, \$474,181.70; weights and measures laboratory fees, \$2,629.40; Dominion Bureau of Statistics, bulletin service, \$24,947.65; Exhibitions, rent of space, \$251,390.08; sundries, \$5,915.18	2,820,718 94
F Refunds of Previous Years' Expenditures	8,201 23
G Miscellaneous	632 22
Total Ordinary	3,451,862 20
Special Receipts—	
H Refunds of Previous Years' War and Demobilization Expenditures	69 00
Grand Total	<u><u>\$3,451,931 20</u></u>

Certified correct.

B. G. McINTYRE,
Comptroller of the Treasury.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
Y- 6	Stat.	Minister of Trade and Commerce—Salary and Motor Car Allowance.....	9,580 65	9,580 65	12,000 00
Y- 6	379	Departmental Administration.....	250,818 56	243,073 88	195,374 54
Y- 6	380	Foreign Trade Services— Commercial Relations and Foreign Tariffs Division, including contribution of \$2,800 to International Customs Tariffs Bureau..			
Y- 7	381	Export Division.....	99,048 00	75,225 27	59,788 31
Y- 7	382	*Import Division.....	194,228 00	168,356 66	150,410 16
	865		129,627 38	117,315 32	78,782 21
Y- 7	383	Industrial Development Division.....	23,402 00	19,379 68	
Y- 8	384	Trade Commissioner Service, including pay- ment of compensation to Trade Commis- sioners for loss of furniture and effects under regulations to be approved by the Governor in Council.....			
Y- 9	385	Trade Publicity and Advertising in Canada and Abroad.....	1,746,710 00	1,618,745 62	1,332,943 35
Y- 9	386	Standards Division— Administration.....	439,880 00	364,790 69	331,405 59
	866		22,595 85	22,076 34	
Y- 9	387	Electricity and Gas Inspection Services, in- cluding Administration of the Electricity and Fluid Exportation Act.....			
	867		402,160 00	402,021 23	333,998 09
	635		21,904 00	19,241 14	15,865 35
Y-10	388	Precious Metals Marking Act.....	523,583 00	500,262 26	454,702 46
Y-10	389	Weights and Measures Inspection Services..			
	390				
Y-11	868	*Exhibitions.....	469,407 00	419,713 82	155,513 15
	636				
DOMINION BUREAU OF STATISTICS					
Y-11	391	Administration.....	201,290 00	173,645 24	128,502 81
Y-12	392	Statistics, including contribution of \$2,460 to the Inter-American Statistical Institute....			
	869		2,677,302 00	2,582,119 91	2,129,979 08
Y-12	393	Census of Population.....	719,997 00	663,787 21	1,180,324 07
	870				
WHEAT AND GRAIN DIVISION					
Y-13	397	Salaries and other expenses.....	31,256 00	29,618 71	27,899 09
CANADA GRAIN ACT					
Y-13	398	Administration.....	107,931 00	102,329 43	98,345 67
Y-14	399	Operation and Maintenance, including in- spection, weighing, registration, etc.....			
	873		1,974,453 32	1,958,710 74	1,852,207 40
Y-14	400	Canadian Government Elevators, including Equipment.....	737,277 00	547,333 31	464,650 55
CANADIAN GOVERNMENT TRAVEL BUREAU					
Y-14	401	To assist in promoting the Tourist Business in Canada.....			
	637		825,000 00	805,391 62	768,035 51
SUPERANNUATION AND RETIREMENT BENEFITS					
Y-15	Stat.	Gratuities to families of deceased employees....	3,228 00	3,228 00	4,664 00
Total Ordinary.....			11,610,678 76	10,845,946 73	9,775,391 39
SPECIAL					
Y-15	638	*Canadian Commercial Corporation—To re- imburse the Canadian Commercial Corpora- tion for expenses incurred in purchasing materials, supplies and equipment.....	548,000 00	548,000 00	
Y-15	639	Canadian Wheat Board—To reimburse the Canadian Wheat Board for expenses incurred from August 1, 1944 to July 31, 1947, in regulating deliveries of grain, allocation of railway cars, and administration of regulations relating to maximum prices of grain.....	733,249 81	733,249 81	
Total Special.....			1,281,249 81	1,281,249 81	

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
DEMobilIZATION AND RECONVERSION					
Y-15	581	Export Permit Branch.....	163,866 00	126,011 83	157,210 10
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			79,098 72
		Total Demobilization and Reconversion.....	163,866 00	126,011 83	236,308 82
		Grand Total.....	<u>\$13,055,794 57</u>	<u>\$12,253,208 37</u>	<u>\$10,011,700 21</u>

* Complete title is shown in the following details.

Salary of Minister, Salaries Act, c. 24, 1944.....	\$ 7,983 88
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	<u>\$ 1,596 77</u>

Hon. J. A. MacKinnon received the above amounts for the period April 1, 1947 to January 18, 1948, and was paid travelling expenses of \$1,315.85 which were charged to Vote 379.

The salary of Rt. Hon. C. D. Howe, who was appointed Minister of Trade and Commerce on January 19, 1948, was paid by the Department of Reconstruction and Supply.

Vote 379 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	178,809 00	178,809 00	178,809 00
Allotted from Vote 73—Salaries, etc.	4,401 56	4,401 56	4,401 56
Other Pay-list Items	908 00	908 00	747 63
Printing and Stationery	8,000 00	13,300 00	9,016 93
Travelling Expenses	10,000 00	9,000 00	8,736 16
Telegrams, Telephones and Postage	8,000 00	6,500 00	4,771 89
Printing of Annual Report, Department of Trade and Commerce	700 00	1,173 83	1,173 83
Trade Promotion at Home and Abroad	25,000 00	22,726 17	22,494 33
<i>Canadian Trade Index</i>	10,000 00	10,000 00	10,000 00
Miscellaneous	5,000 00	4,000 00	2,922 55
	<u>\$ 250,818 56</u>	<u>\$ 250,818 56</u>	<u>\$ 243,073 88</u>

As at March 31, 1948, there were 81 salaried employees being paid from this vote, of whom 27 were permanent and 54 temporary.

The expenditure in connection with the Trade Mission to South Africa, amounting to \$20,033.17, was charged to this vote.

Vote 380 Foreign Trade Services—Commercial Relations and Foreign Tariffs Division, including contribution of \$2,800 to International Customs Tariffs Bureau

	Estimates	Allotments	Expenditures
Salaries	83,148 00	83,148 00	67,553 26
Other Pay-list Items	225 00	225 00	196 27
Printing and Stationery	1,000 00	3,000 00	2,187 42
Travelling Expenses	10,000 00	6,500 00	443 35
Telegrams, Telephones and Postage	1,000 00	1,000 00	895 17
Contribution to International Customs Tariffs Bureau	2,800 00	2,800 00	2,458 50
Sundries, including Equipment	875 00	2,375 00	1,491 30
	<u>\$ 99,048 00</u>	<u>\$ 99,048 00</u>	<u>\$ 75,225 27</u>

As at March 31, 1948, there were 27 salaried employees being paid from this vote, of whom 10 were permanent and 17 temporary.

Vote 381 Foreign Trade Services—Export Division

	Estimates	Allotments	Expenditures
Salaries	166,008 00	165,508 00	144,567 46
Other Pay-list Items	1,120 00	1,120 00	434 60
Printing and Stationery	7,000 00	9,500 00	8,142 28
Travelling Expenses	10,000 00	9,500 00	7,514 24
Telegrams, Telephones and Postage	7,000 00	7,000 00	6,657 94
Newspapers and Periodicals	100 00	100 00	91 85
Miscellaneous	3,000 00	1,500 00	948 29
	<u>\$ 194,228 00</u>	<u>\$ 194,228 00</u>	<u>\$ 168,356 66</u>

As at March 31, 1948, there were 56 salaried employees being paid from this vote, of whom 22 were permanent and 34 temporary.

Vote 382 (and Vote 865, Further Supplementary Estimates) Foreign Trade Services—Import Division, including a contribution of \$2,500 to the International Cotton Advisory Committee and contributions as detailed in the Estimates

	Estimates	Allotments	Expenditures
Salaries	91,677 00	91,677 00	91,677 00
Allotted from Vote 73—Salaries, etc.	2,315 38	2,315 38	2,315 38
Other Pay-list Items	1,235 00	1,035 00	445 66
Printing and Stationery	4,500 00	6,500 00	5,358 56
Travelling Expenses	4,600 00	2,800 00	2,051 44
Telegrams, Telephones and Postage	5,800 00	4,800 00	4,518 41
Office Equipment	3,500 00	3,500 00	2,191 80
Miscellaneous	1,000 00	2,000 00	1,265 78
International Cotton Advisory Committee Membership	2,500 00	2,500 00	2,500 00
International Tin Study Group Contribution	2,500 00	2,500 00	2,347 24
International Rubber Study Group Contribution	5,000 00	5,000 00	2,644 05
International Wool Study Group Contribution	5,000 00	5,000 00	
	<u>\$ 129,627 38</u>	<u>\$ 129,627 38</u>	<u>\$ 117,315 32</u>

As at March 31, 1948, there were 42 salaried employees being paid from this vote, of whom 7 were permanent and 35 temporary.

Vote 383 Foreign Trade Services—Industrial Development Division

	Estimates	Allotments	Expenditures
Salaries	15,372 00	17,532 00	17,525 89
Other Pay-list Items	30 00	30 00	28 08
Printing and Stationery	1,000 00	1,000 00	237 77
Travelling Expenses	5,000 00	2,840 00	956 06
Telephones, Telegrams and Postage	1,500 00	1,500 00	482 29
Miscellaneous	500 00	500 00	149 59
	<u>\$ 23,402 00</u>	<u>\$ 23,402 00</u>	<u>\$ 19,379 68</u>

This vote was provided for the administrative expenses of this Division which was organized for the purpose of centralizing Federal Government co-operation with provincial and municipal agencies, industrial development branches of banks, railways, power companies, etc., interested in the establishment of new industries in Canada.

As at March 31, 1948, there were 7 salaried employees being paid from this vote, of whom 4 were permanent and 3 temporary.

Vote 384 Foreign Trade Services—Trade Commissioner Service, including payment of compensation to Trade Commissioners for loss of furniture and effects under regulations to be approved by the Governor in Council

	Estimates	Allotments	Expenditures
Salaries	757,218 00	758,218 00	754,025 99
Other Pay-list Items	250 00	250 00	207 02
Cost of Living Bonus for Employees Abroad	46,183 00	51,183 00	37,603 66
Printing and Stationery	18,000 00	44,000 00	39,281 86
Travel and Removal	155,000 00	220,000 00	151,067 11
Telegrams, Telephones and Postage	52,000 00	52,000 00	49,723 53
Living Allowances	379,059 00	405,059 00	400,451 52
Office Rents	95,000 00	82,000 00	71,164 05
Local Transportation	9,000 00	10,000 00	6,144 99
Miscellaneous	35,000 00	44,000 00	42,653 19
Equipment, Acquisition and Repairs	25,000 00	43,000 00	42,903 78
Newspapers and Periodicals	7,000 00	8,000 00	7,439 49
Trade and Industrial Promotion	25,000 00	20,000 00	15,984 48
Compensation to Trade Commissioners for loss of Furniture and Effects	40,000 00	5,000 00	94 95
Opening New Offices	103,000 00	4,000 00	
	<u>1,746,710 00</u>	<u>1,746,710 00</u>	<u>\$1,618,745 62</u>

As at March 31, 1948, there were 338 salaried employees being paid from this vote, of whom 86 were permanent and 252 temporary.

A distribution of expenditures by offices follows:

Head Office	163,285 05	London, England	116,007 54
Athens, Greece	18,274 11	Los Angeles, U.S.A.	25,881 06
Batavia, Java	49 15	Melbourne, Australia	19,363 08
Belfast, Ireland	1,593 17	Mexico City, Mexico	41,214 88
Bogota, Colombia	21,607 73	New York, U.S.A.	43,366 00
Bombay, India	35,570 83	Oslo, Norway	19,940 94
Brussels, Belgium	36,325 45	Paris, France	41,047 55
Buenos Aires, Argentina	66,032 72	Port of Spain, Trinidad	33,728 65
Cairo, Egypt	34,992 25	Rio de Janeiro, Brazil	36,386 32
Cape Town, South Africa	33,586 26	Rome, Italy	37,107 07
Caracas, Venezuela	51,130 96	St. John's, Newfoundland	17,351 96
Chicago, U.S.A.	11,436 90	Santiago, Chile	36,489 50
Dublin, Ireland	18,845 42	Sao Paulo, Brazil	35,634 01
Frankfurt, Germany	8,153 41	Shanghai, China	80,486 02
Glasgow, Scotland	19,221 47	Singapore, Straits Settlements	29,579 31
Guatemala City, Guatemala	31,330 96	Stockholm, Sweden	31,049 63
Havana, Cuba	30,157 67	Sydney, Australia	29,131 05
Hong Kong, China	47,376 81	The Hague, Holland	38,367 63
Johannesburg, South Africa	36,391 05	Tokyo, Japan	9,301 18
Karachi, Pakistan	5,484 46	Vancouver, Canada	8,016 47
Kingston, Jamaica	27,761 51	Washington, U.S.A.	60,413 88
Leopoldville, Belgian Congo	22,809 78	Wellington, New Zealand	21,609 17
Lima, Peru	21,691 39		
Lisbon, Portugal	30,388 69		
Liverpool, England	33,775 52		
		Total.....	\$1,618,745 62

Vote 385 Foreign Trade Services—Trade Publicity and Advertising in Canada and Abroad

	Estimates	Allotments	Expenditures
Salaries	38,928 00	39,703 00	38,987 46
Other Pay-list Items	150 00	150 00	114 57
Printing and Stationery	5,000 00	5,000 00	2,581 15
Travelling Expenses	3,500 00	3,500 00	1,066 64
Advertising in Canada and Abroad	300,000 00	278,000 00	245,534 36
Booklets	25,000 00	20,725 00	4,996 34
Films	25,000 00	47,000 00	29,697 27
Translation of Material Distributed for Publication Abroad	1,000 00	1,000 00	315 36
Clipping Service and Subscriptions	1,200 00	1,200 00	922 36
Printing— <i>Foreign Trade</i> (formerly <i>Commercial Intelligence Journal</i>)	35,000 00	38,500 00	36,926 35
Photographs	1,000 00	1,000 00	594 06
Miscellaneous	4,102 00	4,102 00	3,054 77
	<u>\$ 439,880 00</u>	<u>\$ 439,880 00</u>	<u>\$ 364,790 69</u>

As at March 31, 1948, there were 21 salaried employees being paid from this vote, of whom 7 were permanent and 14 temporary.

Vote 386 (and Vote 866, Further Supplementary Estimates) Standards Division—Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	11,624 00	11,624 00	11,624 00
Allotted from Vote 73—Salaries, etc.	8,256 85	8,256 85	8,256 85
Other Pay-list Items	15 00	62 00	61 23
Printing and Stationery	500 00	650 00	495 00
Travelling Expenses	1,000 00	1,000 00	845 06
Telegrams, Telephones and Postage	200 00	300 00	255 60
Miscellaneous	1,000 00	703 00	538 60
	<u>\$ 22,595 85</u>	<u>\$ 22,595 85</u>	<u>\$ 22,076 34</u>

This vote is provided for the general expenses of the Division which is responsible for the administration of the Acts and relative regulations in respect of electricity and gas inspection, weights and measures inspection and precious metals marking inspection.

As at March 31, 1948, there were 13 salaried employees being paid from this vote, of whom 2 were permanent and 11 temporary.

Vote 387 (and (a) Vote 867, Further Supplementary Estimates; (b) Vote 635, Further Supplementary Estimates) Standards Division—Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act

	Estimates	Allotments	Expenditures
Salaries	320,660 00	317,525 00	317,524 96
Other Pay-list Items	300 00	310 00	307 84
Printing and Stationery (formerly General Supplies)	10,000 00	12,150 00	12,125 60
Travelling Expenses	48,800 00	54,250 00	54,240 65
Telegrams, Telephones and Postage	3,500 00	3,590 00	3,586 08
Freight, Express and Cartage	1,800 00	1,825 00	1,819 30
Equipment	15,000 00	11,465 00	11,379 76
Miscellaneous	1,100 00	1,045 00	1,037 04
Printing of Annual Report	1,000 00		
	<u>\$ 402,160 00</u>	<u>\$ 402,160 00</u>	<u>\$ 402,021 23</u>

As at March 31, 1948, there were 135 salaried employees being paid from this vote, of whom 73 were permanent and 62 temporary.

A distribution of expenditures by units follows:

Head Office	40,290 76	Halifax	12,288 07	Sudbury	13,643 77
Eastern Division	4,233 95	Hamilton	23,416 76	Three Rivers	9,851 61
Central Division	4,051 11	London	32,144 21	Toronto	46,298 06
Western Division	5,224 56	Montreal	52,020 50	Vancouver	19,684 95
Belleville	18,560 37	Nelson	7,015 53	Victoria	6,795 39
Calgary	10,063 62	Ottawa	19,434 38	Winnipeg	16,970 49
Charlottetown	1,434 22	Quebec	19,012 65		
Edmonton	9,956 54	Regina	11,673 28		
Fort William	5,798 56	Saint John	12,157 89		
					<u>\$ 402,021 23</u>

Vote 388 Standards Division—Precious Metals Marking Act

	Estimates	Allotments	Expenditures
Salaries	14,304 00	15,053 62	15,012 00
Other Pay-list Items	60 00	60 00	30 42
Professional and Special Services	1,500 00	396 00	297 68
Travelling Expenses	5,000 00	4,604 38	2,535 13
Miscellaneous	1,040 00	1,790 00	1,365 91
	<u>\$ 21,904 00</u>	<u>\$ 21,904 00</u>	<u>\$ 19,241 14</u>

As at March 31, 1948, there were 4 salaried employees being paid from this vote, of whom 1 was permanent and 3 were temporary.

Vote 389 Standard Division—Weights and Measures Inspection Service

	Estimates	Allotments	Expenditures
Salaries	302,133 00	302,133 00	299,414 93
Other Pay-list Items	150 00	250 00	211 74
Travelling Expenses	45,000 00	45,700 00	45,538 21
Cartage	125,000 00	125,900 00	125,842 38
Freight, Express, etc.	1,300 00	1,300 00	1,039 51
Supplies, Materials, Printing and Inspection Equipment	35,000 00	34,900 00	22,211 13
Telegrams, Telephones, Postage	5,000 00	5,200 00	5,187 46
Miscellaneous, including Short Weight Expenditures	10,000 00	8,200 00	816 90
	<u>\$ 523,583 00</u>	<u>\$ 523,583 00</u>	<u>\$ 500,262 26</u>

As at March 31, 1948, there were 125 salaried employees being paid from this vote, of whom 81 were permanent and 44 temporary.

A distribution of expenditures by units follows:

Head Office	48,694 19	London	28,267 86	Sudbury	15,796 21
Belleville	19,751 07	Montreal	42,107 50	Three Rivers	15,312 87
Calgary	20,788 03	Ottawa	30,169 40	Toronto	38,458 18
Charlottetown	3,329 45	Quebec	37,851 93	Vancouver	28,551 43
Dawson	361 20	Regina	23,928 38	Winnipeg	26,499 15
Edmonton	27,640 68	Saint John	11,666 19		
Halifax	15,669 66	Saskatoon	24,818 59		
Hamilton	26,950 61	Sherbrooke	13,649 68		
					<u>\$ 500,262 26</u>

Vote 390 (and (a) Vote 368, Further Supplementary Estimates; (b) Vote 636, Further Supplementary Estimates) Exhibitions, including a contribution of \$1,000 to the International Bureau of Exhibitions and including authority to refund from revenue deposits received for contracts for space at the Canadian International Trade Fair

	Estimates	Allotments	Expenditures
Salaries	53,757 00	54,782 00	54,764 15
Other Pay-list Items	150 00	150 00	53 24
Ottawa Office—Sundry Expenditure	8,000 00	11,409 00	9,468 53
General Expenses, Rental of Land, Rates, Taxes, Water, Maintenance, Building, Freight and Wages	12,000 00	12,000 00	10,607 07
Renovating and putting in operating order the Exhibition Workshops at Blackburn Road, London	15,000 00	374 23	330 78
Participation in British Industries Fair, London, England, 1947	10,000 00	17,000 00	11,125 06
Participation in British Commonwealth Exhibition, Sydney, Australia, 1947	15,000 00	3,872 18	3,862 20
Participation in Exhibitions in Canada, United States of America and Abroad	75,000 00	88,000 00	76,654 35
Re-designing and renovating the Canadian Court in Imperial Institute, London, England	34,500 00	6,500 00	4,728 68
A Preparatory costs of the International Trade Fair in 1948	190,000 00	230,789 57	222,344 53
Participation in Sportsmen's and Travel Shows in United States of America	30,000 00	26,530 02	17,629 71
Membership in the International Bureau of Exhibitions	1,000 00	1,000 00	
Displays for Trade Commissioners' Offices	15,000 00	8,000 00	3,045 62
Literature for distribution at Exhibitions Abroad	10,000 00	9,000 00	5,099 90
	<u>\$ 469,407 00</u>	<u>\$ 469,407 00</u>	<u>\$ 419,713 82</u>

As at March 31, 1948, there were 53 salaried employees being paid from this vote, of whom 17 were permanent and 36 temporary.

A A contract amounting to \$220,270 was awarded to the Canadian Engineering and Contracting Co., Ltd., Hamilton, for the prefabrication, erection and dismantling of booths. Progress payments totalled \$100,000. Bonds amounting to \$22,000 and representing a security deposit in connection with this contract are in the custody of the Minister of Finance.

DOMINION BUREAU OF STATISTICS

Vote 391 Administration

	Estimates	Allotments	Expenditures
Salaries	187,580 00	187,580 00	164,502 84
Other Pay-list Items	860 00	860 00	812 97
Printing and Stationery	1,400 00	1,400 00	883 23
Travelling Expenses	2,500 00	2,500 00	1,866 55
Telegrams, Telephones and Postage	100 00	100 00	100 00
Local Transportation	350 00	350 00	255 00
Freight, Express and Cartage	3,500 00	4,700 00	4,597 13
Sundries	1,000 00	1,000 00	272 87
Equipment—Acquisition	4,000 00	2,800 00	354 65
	<u>\$ 201,290 00</u>	<u>\$ 201,290 00</u>	<u>\$ 173,645 24</u>

As at March 31, 1948, there were 85 salaried employees being paid from this vote, of whom 22 were permanent and 63 temporary.

Vote 392 (and Vote 869, Further Supplementary Estimates) Statistics, including contribution of \$2,460 to the Inter-American Statistical Institute

	Estimates	Allotments	Expenditures
Salaries	1,745,481 00	1,698,481 00	1,683,232 36
Other Pay-list Items	8,820 00	8,820 00	8,718 08
Printing and Stationery	140,000 00	185,000 00	162,449 74
Travelling Expenses	62,950 00	61,550 00	41,713 41
Telegrams, Telephones and Postage	15,000 00	21,000 00	19,369 95
Equipment—Acquisition	63,380 00	58,380 00	53,317 89
Equipment—Maintenance	5,000 00	6,550 00	5,347 79
A Vital Statistics Fees	70,000 00	70,000 00	64,749 20
B Criminal Statistics Fees	19,000 00	19,000 00	18,458 30
Sundries	5,000 00	5,000 00	2,231 03
Photographic Supplies	10,000 00	12,800 00	11,524 21
Memberships in Technical Organizations, Scientific Journals, etc., for reference purposes	3,000 00	4,000 00	2,971 70
Publications for Crop Correspondents	10,000 00	10,000 00	8,456 07
Printing of Dominion Bureau of Statistics Publications	105,000 00	140,000 00	139,403 35
Rental of Equipment	119,876 00	119,876 00	111,766 48
Conferences on Agricultural, Financial and Vital Statistics	8,250 00	9,250 00	8,005 19
Contribution to the Inter-American Statistical Institute	2,460 00	2,460 00	2,436 12
Remuneration and Expenses of Enumerators of the Field Sampling Organization	125,000 00	116,200 00	115,158 15
C Preparation of an Index of Deaths—January 1, 1925 to date...	159,085 00	128,935 00	122,810 89
	<u>\$2,677,302 00</u>	<u>\$2,677,302 00</u>	<u>\$2,582,119 91</u>

As at March 31, 1948, there were 971 salaried employees being paid from this vote, of whom 236 were permanent and 735 temporary.

A Payments were made to the provinces as follows: Nova Scotia, \$3,084.70; Prince Edward Island, \$545.10; New Brunswick, \$3,377.20; Quebec, \$21,505; Ontario, \$19,175.40; Manitoba, \$3,234.40; Saskatchewan, \$4,259.20; Alberta, \$4,623.90; British Columbia, \$4,944.30.

B Consists of a great number of small amounts covering fees paid to justices of the peace, police magistrates and other criminal court officials for making returns on criminal statistics as required under authority of the Statistics Act, c. 190, R.S.

C This index is required in connection with the administration of the Family Allowance Act, c. 40, 1944, as amended, and for other governmental purposes.

The compilation, under the direction of the Dominion Bureau of Statistics, of lists of deaths and births in the Province of Quebec was continued from the previous fiscal year. P.C. 248/1230, March 31, 1947, authorized the employment for the period April 1, 1947 to September 30, 1947, of 100 clerks at Quebec, Que., for this work. Temporary salaries and wages amounted to \$78,434.33 and other expenses to \$29,410.92.

The Province of Ontario was paid \$13,217.28 and the Province of British Columbia \$1,748.36 for processing death records.

Vote 393 (and Vote 870, Further Supplementary Estimates) Census of Population

	Estimates	Allotments	Expenditures
Salaries	159,240 00	159,240 00	156,993 69
Other Pay-list Items	550 00	550 00	465 74
Printing and Stationery	1,000 00	1,000 00	620 50
Equipment—Acquisition	2,500 00	2,500 00	
Equipment—Maintenance	500 00	500 00	400 00
Rental of Machines	2,000 00	2,000 00	2,000 00
Photographic Supplies	1,000 00	1,000 00	839 80
Census Reports	65,000 00	65,000 00	59,574 18
A Expenses in connection with taking the 1946 Census	488,207 00	488,207 00	442,893 30
	<u>\$ 719,997 00</u>	<u>\$ 719,997 00</u>	<u>\$ 663,787 21</u>

As at March 31, 1948, there were 346 salaried employees being paid from this vote, of whom 37 were permanent and 309 temporary.

A This item includes expenditure of \$409,999.58 for salaries of temporary employees.

WHEAT AND GRAIN DIVISION

Vote 397 Salaries and other Expenses

	Estimates	Allotments	Expenditures
Salaries	22,581 00	22,581 00	22,198 90
Other Pay-list Items	75 00	75 00	37 44
Printing and Stationery	400 00	400 00	395 82
Travelling Expenses	2,500 00	3,300 00	3,102 79
Telegrams, Telephones and Postage	3,000 00	2,600 00	2,456 39
Miscellaneous, including Equipment	800 00	400 00	169 89
Living Allowances	1,900 00	1,900 00	1,257 48
	<u>\$ 31,256 00</u>	<u>\$ 31,256 00</u>	<u>\$ 29,618 71</u>

This vote was provided for the general expenses of the Division which serves as the department's procurement agency with regard to purchases of wheat, flour and other cereal products for foreign governments, and also keeps under constant survey Canada's grain position with reference to supply, transportation, and domestic and export demand.

The Director of the Division serves as secretary to the Wheat Committee of the Cabinet and as the departmental liaison officer to the Canadian Wheat Board.

As at March 31, 1948, there were 7 salaried employees being paid from this vote, of whom 3 were permanent and 4 temporary.

One-half of the annual salary of \$7,000 and living allowance of \$2,460 of C. C. Boxer, Special Representative of the Canadian Wheat Board in Washington, was paid from this vote.

CANADA GRAIN ACT

Vote 398 Administration

	Estimates	Allotments	Expenditures
Salaries	87,317 00	85,817 00	84,548 35
Other Pay-list Items	100 00	100 00	85 28
Advertising	400 00	400 00	291 68
Telegrams, Telephones and Postage	1,600 00	1,600 00	1,462 30
Equipment	2,600 00	1,975 00	1,308 70
Miscellaneous Current Expenses	675 00	775 00	724 72
Professional Services	1,500 00	2,000 00	1,946 06
Rents	5,589 00	5,589 00	5,204 42
Supplies	2,000 00	4,050 00	3,387 47
Freight, Express and Cartage	150 00	200 00	174 75
Travelling Expenses	6,000 00	5,425 00	3,195 70
	<u>\$ 107,931 00</u>	<u>\$ 107,931 00</u>	<u>\$ 102,329 43</u>

As at March 31, 1948, there were 20 salaried employees being paid from this vote, of whom 13 were permanent and 7 temporary.

A statement of Revenue and Expenditure of the Board of Grain Commissioners for Canada for the fiscal year ending March 31, 1948, as certified by the Auditor General of Canada will be found in Appendix 1 to this section, see page Y-26.

Vote 399 (and Vote 873, Further Supplementary Estimates) Operation and Maintenance, including inspection, weighing, registration, etc.

	Estimates	Allotments	Expenditures
Salaries	1,681,425 00	1,686,425 00	1,686,425 00
Allotted from Vote 73—Salaries, etc.	43,908 32	43,908 32	43,908 32
Other Pay-list Items	21,620 00	21,620 00	17,620 48
A Telegrams, Telephones and Postage	12,000 00	12,000 00	10,738 32
Equipment	30,000 00	29,000 00	25,828 61
Miscellaneous Current Expenses	9,000 00	9,500 00	9,420 74
B Professional Services	3,500 00	3,500 00	3,115 00
Rents	82,000 00	73,500 00	73,411 82
Supplies	32,000 00	32,300 00	30,823 22
Freight, Express and Cartage	14,000 00	15,200 00	15,103 39
Travelling Expenses	45,000 00	47,500 00	42,315 84
	<u>\$1,974,453 32</u>	<u>\$1,974,453 32</u>	<u>\$1,958,710 74</u>

As at March 31, 1948, there were 754 salaried employees being paid from this vote, of whom 431 were permanent and 323 temporary.

A The expenditures were for: telegrams, \$1,273.39; telephones, \$5,628.54; postage, \$3,836.39.

B Expenditures comprise: grain appeal tribunals, \$1,825; grain standard committees, \$1,290.

Vote 400 Canadian Government Elevators, including Equipment

	Estimates	Allotments	Expenditures
Salaries	281,232 00	297,232 00	285,811 05
Other Pay-list Items	5,800 00	5,800 00	829 14
Telephones, Telegrams and Postage	2,400 00	2,400 00	2,238 67
Equipment	243,623 00	225,623 00	146,303 89
Lands, Buildings and Works	125,780 00	125,780 00	55,067 11
Miscellaneous Current Expenses	57,542 00	57,542 00	37,972 78
Rents	6,500 00	7,000 00	6,807 15
Supplies	8,000 00	11,000 00	10,581 92
Freight, Express and Cartage	400 00	400 00	248 76
Travelling Expenses	4,000 00	3,500 00	1,472 84
Purchase of Screenings	2,000 00	1,000 00	
	<u>\$ 737,277 00</u>	<u>\$ 737,277 00</u>	<u>\$ 547,333 31</u>

As at March 31, 1948, there were 157 salaried employees being paid from this vote, of whom 77 were permanent and 80 temporary.

The Balance Sheet as at March 31, 1948, certified by the Auditor General, together with related statements, will be found in Appendix 3 to this section, see page Y-29.

CANADIAN GOVERNMENT TRAVEL BUREAU

Vote 401 (and Vote 637, Further Supplementary Estimates) To assist in promoting the Tourist Business in Canada

	Estimates	Allotments	Expenditures
Salaries	67,684 00	69,524 00	69,518 35
Other Pay-list Items	750 00	750 00	405 49
Printing and Stationery	10,000 00	21,000 00	19,449 92
Travelling Expenses	10,000 00	6,660 00	2,824 20
Telephones, Telegrams and Postage	1,000 00	2,500 00	1,842 18
Sundries	4,000 00	4,500 00	2,770 13
Advertising and Publicity	575,000 00	544,500 00	541,070 41
Publications	156,566 00	175,566 00	167,510 94
	<u>\$ 825,000 00</u>	<u>\$ 825,000 00</u>	<u>\$ 805,391 62</u>

As at March 31, 1948, there were 53 salaried employees being paid from this vote, of whom 14 were permanent and 39 temporary.

An advance of \$200.75 for travelling expenses was made in the current fiscal year to H. F. Seabrook, who subsequently left the service, and of this amount \$179.31 has been accounted for. The Department is endeavouring to secure an accounting for the balance of \$21.44.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees, Civil Service Act, c. 22, R.S.	\$ 3,228 00
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SPECIAL

Vote 638 Canadian Commercial Corporation —To reimburse the Canadian Commercial Corporation for expenses incurred in purchasing materials, supplies and equipment, etc., on behalf of the Department of National Defence under Chapter 51, Statutes of 1947, and approval of the amount of \$80,000 paid from National Defence appropriation for this purpose in the year 1946-47.	548,000 00
Expenditures	\$ 548,000 00

Payment was made to the Canadian Commercial Corporation for expenses incurred in respect of purchases for the Department of National Defence.

Vote 639 Canadian Wheat Board —To reimburse the Canadian Wheat Board for expenses incurred from August 1, 1944, to July 31, 1947, in regulating deliveries of grain, allocation of railway cars and administration of regulations relating to maximum prices of grain.	733,249 81
Expenditures	\$ 733,249 81

Payment was made to the Canadian Wheat Board under authority of P.C. 173/1433 of April 7, 1948.

DEMOBILIZATION AND RECONVERSION

Vote 581 Export Permit Branch	Estimates	Allotments	Expenditures
Temporary Assistance	120,246 00	120,246 00	105,853 96
Other Pay-list Items	2,120 00	2,120 00	730 28
Printing and Stationery	16,000 00	16,000 00	10,559 91
Travelling Expenses	3,000 00	3,000 00	124 65
Telegrams, Telephones and Postage	20,000 00	20,000 00	8,207 93
Miscellaneous	2,500 00	2,500 00	535 10
	<u>\$ 163,866 00</u>	<u>\$ 163,866 00</u>	<u>\$ 126,011 83</u>

As at March 31, 1948, there were 46 temporary salaried employees being paid from this vote.

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	9,198 69	7,423 57
Previous Years—Collectable	98 06	15 00
—Uncollectable	42,412 17	42,355 72
	<u>\$ 51,708 92</u>	<u>\$ 49,794 29</u>

Previous Years—Uncollectable: Of this amount, \$37,432.79 represents old balances due on cullers' fees outstanding since the year 1893 including the following items of \$1,000 or over: Anderson McKenzie, \$2,337.70; E. B. Eddy, \$4,457.40; J. Patton & Son, \$1,471.01; Ritchie Bros., \$1,597.88; J. Rochester, \$1,743.69; W. G. Ross, \$2,156.26; Willis Russell, \$1,477.65; J. Tibbets & Co., \$1,014.09.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[3] Loans and Advances				
(c) <i>To Sundry Government Agencies—</i>				
A Board of Grain Commissioners (Canada Grain Act)	3,351 56	685,963 29	683,025 66	6,289 19
B Canadian Commercial Corporation ..	2,500,000 00			2,500,000 00
	<u>2,503,351 56</u>	<u>685,963 29</u>	<u>683,025 66</u>	<u>2,506,289 19</u>
(e) <i>To United Kingdom and Other Governments—</i>				
C Loan to Government of Belgium ...	939,030 20		939,030 20	
D Government of Union of Soviet Socialist Republics	8,815,680 52			8,815,680 52
	<u>9,754,710 72</u>		<u>939,030 20</u>	<u>8,815,680 52</u>
	<u>\$ 12,258,062 28</u>	<u>\$ 685,963 29</u>	<u>\$ 1,622,055 86</u>	<u>\$ 11,321,969 71</u>
	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
E Wheat Bonus Certificates	7,774 53	2 30		7,772 23
	<u>7,774 53</u>	<u>2 30</u>		<u>7,772 23</u>
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
F Board of Grain Commissioners— Grain Overages	16,491 79		1,040 26	17,532 05
G Board of Grain Commissioners— Default Trust Account		555 00	555 00	
H Government of Belgium (Locomo- tives) Cash Account	20,375 53	20,375 53		
I Belgium Supply Mission	80,144 87	80,144 87		
I Chinese Government Supply Mission	157,738 78	1,494,738 78	1,337,000 00	
I Czechoslovakian Government Cash Account		553,013 85	553,013 85	
I French Supply Mission	60,141 35	1,828,014 19	1,767,872 84	
I Government of India Supply Mission	4,176,735 37	15,510,089 86	11,333,354 49	
I Norwegian Shipping and Trade Mission	994,488 76	8,193,100 27	7,212,090 80	13,479 29
I Union of South Africa Government Supply Mission	233,567 25	233,567 25		
J UNRRA Free Funds	21,693,340 72	25,048,739 40	3,355,398 68	
J UNRRA Special Funds	20,116,317 57	21,827,605 18	3,028,667 95	1,317,380 34
K Central Mortgage and Housing Cor- poration		98,293 42	98,293 42	
L Technical Workers		777 10	5,877 10	5,100 00
	<u>47,549,341 99</u>	<u>74,889,014 70</u>	<u>28,693,164 39</u>	<u>1,353,491 68</u>
[14] Sundry Suspense Accounts				
M UNRRA—Trade and Commerce		8,086,856 93	8,086,856 93	
N Trade and Commerce Suspense Account	3,594 72	122,019 90	121,587 38	3,162 20
O Unclaimed Cheques Suspense—Trade and Commerce			135 92	135 92
	<u>3,594 72</u>	<u>8,208,876 83</u>	<u>8,208,580 23</u>	<u>3,298 12</u>
	<u>\$ 47,560,711 24</u>	<u>\$ 83,097,893 83</u>	<u>\$ 36,901,744 62</u>	<u>\$ 1,364,562 03</u>

- A This account is operated pursuant to the provisions of section 163, Canada Grain Act, c. 5, 1930, whereby an accountable advance not exceeding \$500,000 may be made out of the unappropriated moneys in the Consolidated Revenue Fund to the Board of Grain Commissioners for working capital to meet freight charges and weighing and inspection fees on grain received into or discharged from government elevators, such charges and fees being subsequently recovered from owners of the grain.
- B Under authority of section 8 of the Canadian Commercial Corporation Act, c. 40, 1946, funds not exceeding in the aggregate \$10,000,000 were to be made available to the Corporation for working capital requirements. The debit balance represents the amount advanced in the fiscal year 1946-47.
- The accounts of the Corporation are audited by the Auditor General of Canada in accordance with the provisions of section 8 (5) of the Act, and the Balance Sheet as at March 31, 1948, as certified by him, together with statement of income and expenditure will be found in Appendix 2 to this section, see page Y—27.
- C The credit represents settlement in full of the outstanding balance of this loan which was made in previous fiscal years.
- D This amount represents the outstanding balance in respect of disbursements, on a recoverable basis, for foodstuffs and other essential requirements in the fiscal year 1945-46, under authority of the War Expenditure and Demobilization Appropriation Act, 1945.
- E Pursuant to the Act Respecting Wheat, c. 60, 1931, the Governor in Council authorized payment out of the unappropriated moneys in the Consolidated Revenue Fund of the sum of five cents per bushel for wheat grown in the Provinces of Manitoba, Saskatchewan and Alberta, in the year 1931 and delivered to any licensed elevator in the Western Inspection Division, commission merchant, track buyer or grain dealer, as defined by the Canada Grain Act.
- Payment was made via the medium of certificates; the closing balance represents the Department's liability in respect of those still outstanding.
- F With respect to the annual weigh-up of grain in store in public and private elevators as required by sections 138 and 138a of an Act to amend the Canada Grain Act, c. 36, 1939, excess net overages disclosed in each crop year belong to the Crown and may be disposed of as the Board directs. The proceeds from the sale of such net overages for the present year, \$1,040.26, were credited to this account.
- G Remittances covering matured interest on securities held as surety for licensees, are credited to this account and payments are subsequently made to the licensees concerned.
- H The balance, which remained in this account after final payment for locomotives had been made to the contractors, was transferred during the year to complete liquidation of the debit balance in the account, Loan to Government of Belgium, under Loans and Advances.
- I Credits represent cash received from the respective governments or organizations for the purchase of materials and supplies, while debits are payments for these purchases, refunds of unexpended balances to the respective governments, or transfers of deposits to the Canadian Commercial Corporation for those purchases in respect of which the Corporation is acting as the agent of the Government of Canada.
- J Advances were made to this and other departments from these accounts, which are under the control of the Canadian Commercial Corporation, the agent of Canada in respect of procurement of supplies for UNRRA. The closing balance in the latter account represents amounts held for the Corporation to meet commitments made or to be made by it on behalf of UNRRA.
- K Advances received from Central Mortgage and Housing Corporation for work to be performed by the Dominion Bureau of Statistics were credited to this account and the expenditures for such work debited hereto. The unexpended balance was refunded to the Corporation.
- L P.C. 2047, May 29, 1947, provides for the employment in Canada of selected German scientists and technicians required for industrial and educational purposes. This account is credited with cash deposits, received from prospective employers of such persons, of amounts estimated as necessary to defray their travelling expenses from Germany to Canada and return, and debited with the relative travelling expenses when ascertained.
- M This account was credited with advances from UNRRA Free Funds and UNRRA Special Funds (see Deposit and Trust Accounts, Miscellaneous) for the purchase of supplies for UNRRA. Debits represent (a) the value of such purchases, \$7,904,520.50 and (b) the refund of the unexpended balance of \$182,336.43 to UNRRA Special Funds at the close of the fiscal year.
- N Receipts which cannot be allocated immediately are credited to this account pending advice which will enable the proper disposition.
- O All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of their issue are credited to this account pending claims therefor.

**Employees receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list for each of the three sections, which are entitled Administration and General, Canada Grain Act and Outside of Canada, respectively, contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are the travelling or removal expenses of these employees where the amount was \$500 or over.

The second list for each section contains the names of employees receiving annual salaries of less than \$3,000 who received travelling or removal expenses of \$500 or over.

The lists in respect of employees outside of Canada also contain the amounts of allowances received.

ADMINISTRATIVE AND GENERAL

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Mackenzie, M. W., Deputy Minister	\$ 15,000 00		Elworthy, R. T.	3,900 00	
Master, O., Assistant Deputy Minister	8,000 00		Emmerson, F. W.	3,000 00	
Abell, A. S.	4,380 00	\$ 600 06	Ewert, W. F.	3,420 00	
Adams, A. C. L. (Jan. 20)	5,000 00		Fairweather, A. C.	3,300 00	
Babington, F. C.	3,120 00		Fink, I.	3,000 00	
Bangs, R. G.	3,240 00		Finlayson, J. K.	3,000 00	
Bannerman, G. F.	9,000 00	1,725 44	Fisher, W. J.	4,000 00	857 04
Barber, C. L.	3,300 00		Forbes, G. R.	3,420 00	
Barclay, J. A.	3,120 00		Forsyth, J. L.	3,780 00	
Barkley, S. G.	3,900 00	1,611 32	Fortington, A. E.	4,020 00	
Beaupre, T. N.	3,300 00	503 00	Fullerton, D. H.	3,420 00	
Beehler, L. J.	3,300 00		Gardner, C. J. (Sept. 4)	3,900 00	
Belisle, F.	3,480 00		Gerridzen, E. G.	3,300 00	
Bernstein, H. S.	3,000 00		Gilbert, H. A.	4,020 00	
Berry, W. L.	3,600 00		Gill, A. F. (including \$3,720 paid by Dept. of Reconstruction and Supply)	6,720 00	1,202 98
Blyth, C. D.	4,380 00		Gleeson, L. J.	3,480 00	
Boyd, J. H.	3,000 00		Goldberg, S. A.	3,480 00	
Brady, J. C.	3,240 00		Grant, A. J.	6,000 00	
Brighton, H. W.	5,000 00		Grant, J. F.	4,680 00	
Brown, R. A.	3,300 00		Grant, M.	3,240 00	
Brown, R. G.	3,000 00	1,949 26	Grant, W. H.	4,500 00	
Bull, W. F.	6,600 00		Greene, R. L.	3,720 00	
Butler, B. C.	6,600 00	668 21	Greenway, H. F.	4,560 00	
Carten, F. T.	3,300 00		Guy, R. W.	3,300 00	
Chappell, N. R.	3,420 00		Hall, G. S.	4,080 00	
Cheney, H. W.	5,100 00		Ham, J. A.	3,120 00	
Chevrier, R. J.	3,300 00		Hart, S. N.	3,600 00	
Clark, H. M.	3,840 00		Harvey, D.	6,600 00	897 44
Clarke, E.	3,900 00		Harvey, R.	3,120 00	522 12
Clingan, G. F.	3,540 00		Harvey, W. I.	3,000 00	
Cohen, A.	3,600 00		Hayden, B. R.	3,540 00	
Cooke, S. C.	3,120 00		Heaslip, T. S.	3,120 00	607 38
Cosgrove, F. P.	4,680 00		Heasman, G. R.	8,000 00	1,000 16
Couillard, J. L. E.	3,300 00		Hills, T. G.	3,960 00	
Coulson, H. H.	3,300 00		Hobart, J. T.	3,300 00	
Cowper, G. C.	4,080 00		Hopkins, W. G. R.	3,000 00	
Cryer, K.	3,120 00		Houge, F. A.	3,120 00	
Cuddy, S.	3,360 00		Howard, P. A.	3,120 00	
Curtis, J. U. (Sept. 1) ..	3,300 00		Hughes, F. W.	3,600 00	
Dayton, R. H.	5,000 00	1,089 66	Hunt, L. A. C. O.	3,120 00	
Dehler, G. A.	3,480 00		Hunt, L. V.	3,960 00	
Deir, A. R.	3,000 00		Isbister, C. M.	5,400 00	
Deslauriers, W. A.	3,960 00		James, R. W.	4,080 00	
Dolan, D. L.	8,000 00	1,622 33	Jarrett, H. V.	3,360 00	
Doull, A. K. (Sept. 19) .	3,000 00		Jones, P. G.	3,420 00	
Ellis, G. H.	6,000 00		Jurgensen, N. F. W. ...	3,000 00	
Ellis, R. S.	3,120 00		Kane, L. A.	4,440 00	
Ellis, W. F.	3,480 00		Keith, F. M.	3,000 00	

DEPARTMENT OF TRADE AND COMMERCE

Y-19

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Kemp, H. R.	7,500 00		Porter, W. D.	4,200 00	1,339 66
Keyfitz, N.	4,080 00		Potter, H. K.	3,240 00	
Kidd, J. P.	3,000 00		Pouliot, L. J.	3,600 00	
Kincade, R. M.	3,480 00	836 70	Prevey, C. M. F.	3,120 00	
Kinsella, T. R.	3,060 00	648 26	Ralston, D. L.	3,120 00	
Labelle, J. H.	3,120 00	1,011 16	Rashley, F. J.	3,000 00	
Laidlaw, K. A.	3,000 00	1,270 77	Reynolds, R. H.	3,120 00	
Lanceley, W. H.	3,240 00		Richardson, A. J.	3,120 00	
Langdon, A. J.	3,300 00		Ritchie, D. F.	3,300 00	
Lawrie, J. B.	3,780 00	2,098 61	Robbins, J. E.	4,260 00	
Leacy, F. H.	3,600 00		Robinson, H. L.	3,300 00	
LeBlanc, C. E.	3,000 00		Rochester, G. H.	4,260 00	509 19
Lemieux, O. A.	4,980 00	1,041 89	Rosenthal, R. W.	3,120 00	
Leneveu, A. H.	4,200 00		Ross, M. A.	3,900 00	
Le Seclieur, T. N.	3,000 00		Roughsedge, M. E. K.	3,600 00	
Lewis, G. S.	3,060 00		Rutherford, J. B.		
Losee, W. H.	4,380 00		(July 28)	4,680 00	
Loughead, G. Y.	3,900 00		St. Jean, R.	3,480 00	
Low, W. D.	10,000 00		Savard, P. A.	3,300 00	
(on loan to Canadian Commercial Corpora- tion)			Scott, C.	3,900 00	
Lowther, J. H.	4,260 00	644 29	Scouler, G. T.	3,120 00	
MacDonald, J. A.	3,000 00		Scully, H. B.	3,720 00	
MacKay, A.	3,480 00		Sharp, J. M.	3,900 00	
Mackay, J. E.	4,200 00		Sheppard, C. F.		
MacKinnon, J. G.	3,600 00		(Feb. 25)	3,000 00	
MacLennan, J. W.	3,180 00		Sim, F.	6,600 00	
MacRae, A. S.	3,420 00		Simmons, H. A. D.	3,000 00	
Mallory, G. D.	5,400 00	669 71	Smith, E. L.	3,300 00	
Marks, A. D.	3,900 00		Smith, F. H.	3,240 00	
Marshall, H.	8,000 00		Smith, J. C.	3,120 00	
Marshall, J. T.	5,400 00		Smith, K. B. F.	3,900 00	913 12
McDonald, C. H.	3,300 00		Smith, S. B.	3,720 00	
McDonald, J. F.	3,120 00		Steedman, A. C.	3,120 00	
McGinnis, C. F.	4,980 00		Stiver, J. L.	5,100 00	
McKellar, N. L.	3,480 00		Underwood, H. A.	3,600 00	733 91
McLeod, H.	3,780 00	515 39	Strong, F. B.	3,000 00	
McMeekin, E. J.	3,420 00		Tanner, F. I.	3,000 00	658 92
McMorran, A. B.	3,300 00		Tedford, A. M.	3,300 00	
Millar, W.	3,480 00		Thomson, D. W.		
Miller, W. R.	3,000 00		(Jan. 20)	3,000 00	2,309 79
Millward, A. E.	4,080 00		Thorne, E. C.	3,900 00	
Moore, W. I.	3,720 00	877 97	Thornton, A. E.	4,080 00	
Neal, A. L.	4,740 00		Tilley, S. L. (May 2) ..	3,600 00	
Nesbitt, W. A.	3,480 00		Treble, H. E.	3,420 00	
Newman, G. A.	4,500 00		Underwood, H. A.	3,600 00	733 91
Nickel, C. W.	3,000 00		Wagdin, G. A.	3,360 00	
Nyenhuis, K.	3,900 00		Way, E. O. (July 13) ..	4,980 00	
Ogilvie, R. E. H.	3,000 00		Weekes, F. E.	3,300 00	
O'Keefe, J. J.	3,600 00		Westwood, H.	3,300 00	
Owen, D.	4,080 00		Wheelock, S. P.	4,500 00	
Page, J. H. G.	3,300 00		Whitworth, F. E.	3,300 00	
Paget, E. B.	3,900 00		Williams, R. M.	3,600 00	
Parchelo, J. J.	3,000 00		Wilson, C. F.	6,600 00	3,958 90
Parker, C. V.	4,800 00		Wood, T. C.	3,000 00	1,166 85
Paterson, N. (Jan. 20) ..	3,000 00		Wright, E. B. H.		
Patterson, T. S.	3,000 00		(Dec. 17)	3,120 00	
Poley, G. R.	4,020 00	753 19	Wrong, G. S.	4,500 00	
			Young, R. T.	4,080 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Aman, T. S.	\$ 716 71	Gaudette, J. P. P. .	625 39	Neville, C. A.	2,033 04
Anderson, H.	1,314 21	Germain, C. A.	808 35	O'Brien, W.	992 36
Andrews, W. G.	1,360 05	Gervan, C. F.	835 16	Parker, G. E.	686 44
Armstrong, M. A. .	559 14	Goodwin, J. R. ...	1,123 71	Payne, L. F.	656 37
Ashley, H. G. W. ...	508 85	Guenther, W. F. ..	578 86	Penny, H. B.	832 17
Bailargeon, J. E. L.	688 90	Guest, T. E.	569 45	Percival, W. R. ...	1,559 12
Baird, A. A.	574 51	Gunn, J. J.	654 15	Philippe, E.	1,079 04
Barnes, W.	526 24	Guy, A. E.	665 55	Piirainen, G.	828 42
Beesley, R. J.	1,018 89	Hagan, P. T.	628 40	Plewes, F. G.	580 40
Bennett, A. B.	506 50	Harper, T. J.	745 41	Powers, A. J.	1,685 33
Billings, W. R.	732 45	Harris, T. F.	798 68	Pryce, B. L.	1,709 91
Bissonnette, H. ...	1,097 19	Hatchette, G. F. ..	1,062 06	Readman, G.	714 51
Boisvert, J. D.	784 97	Henderson, W. J. ..	1,266 95	Reeves, J. A.	1,068 06
Boyd, W. R.	511 35	Hobson, R. B.	1,325 73	Renaud, A.	771 05
Brazeau, A.	848 06	Holton, D. M.	800 50	Ricard, J. R.	1,238 70
Briggs, C. D.	564 22	Horne, H. J.	618 54	Richard, G.	1,512 64
Burns, A. W.	550 22	Jarvis, L.	1,159 64	Robidas, M.	795 35
Butcher, B. R.	744 42	Jewett, F. C.	1,017 49	Rose, D. A.	560 60
Cameron, W. A.	744 17	Joyce, C. J.	1,093 65	Rowan, A.	512 55
Campeau, L. A.	796 86	Kyle, L. M.	578 60	Schroeder, E. A. ...	506 73
Caron, A. A.	803 85	Lancaster, J.	773 01	Sherman, N. F. ...	1,183 67
Clark, T.	1,450 06	Le Page, J. R.	839 09	Shirlaw, J. D.	505 24
Cloutier, O.	704 01	Letourneau, G.	599 03	Taylor, H. B.	537 45
Cruikshank, J. A. ...	1,488 36	Levesque, J. A.	999 70	Thomson, R. K. ...	818 20
Dean, J. A.	752 39	Liddle, J. T.	1,340 03	Tovell, E. R.	508 16
Doucet, J. B.	679 70	MacAllister, H. R. .	500 06	Trudel, J. R.	1,517 68
Emmerson, M. A. .	1,221 30	McCorkle, H. A. ..	1,134 34	Ward, R. G. D. ...	727 20
Fletcher, J. B.	952 20	McCormick, S. R. .	852 60	Warren, T. J.	1,249 01
Flewelling, D. B. ...	767 69	McGowan, G.	532 74	Weekes, J. H.	1,390 15
Forsyth-Smith, C. M.	790 79	McKay, J. W.	808 88	White, P. B.	554 79
Fortin, A.	1,461 27	McKenzie, R.	1,052 87	Whitfield, P.	1,738 20
Fountain, G. A.	1,084 15	Miller, W. F.	1,107 15	Wilkins, H. E.	671 07
Fry, W. C.	763 90	Morgan, G. H.	510 98	Winram, W. M. ...	995 99
Gardiner, J. R.	1,002 05	Neal, G. E.	560 10	(removal expenses)	596 20

CANADA GRAIN ACT

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
McKenzie, D. G., Chief Commissioner	\$ 12,000 00	\$ 579 58	Byers, J.	3,180 00	
Adams, A. G.	3,120 00		Calder, A. T.	4,260 00	
Ainsworth, T.	3,120 00		Capon, S. M.	5,400 00	1,166 79
Aitken, T. R.	3,900 00		Carl, G. W.	3,300 00	
Anderson, J. A.	6,300 00		Carruthers, J.	3,420 00	
Aris, E. J.	3,000 00		Carruthers, H.	3,300 00	
Armstrong, W.	3,420 00		Chivers, W. C.	3,180 00	
Arnold, B. H. S.	3,420 00		Closs, W. P. (Feb. 19).	4,560 00	
Axworthy, J. S.	3,120 00		Comba, W. H.	3,780 00	789 98
Baxter, E. E.	3,480 00		Conacher, M. J.	3,660 00	1,361 95
Beck, W. J.	3,540 00		Connell, J.	3,180 00	
Benson, D. A.	3,780 00		Cooper, H. S.	3,420 00	
Booth, J. H.	3,420 00		Corbett, B.	4,200 00	
Bowell, F. A. (Dec. 31)	3,000 00		Cousineau, J. I. R. ...	3,420 00	
Britten, J. F.	3,120 00		Cracknell, C. W.	3,420 00	
Broomfield, H. H. (Sept. 13)	3,000 00		Creighton, A. M.	3,180 00	
Brownscombe, C. J. ...	3,120 00		Cressman, L. L.	3,180 00	
Bruce, W. F.	3,120 00		Cuddy, J. (Sept. 15) ..	4,280 00	
Butler, F. T. (Mar. 1).	3,180 00		Dahl, R. B.	3,480 00	
			Dawson, H. G.	3,000 00	
			Denney, S.	3,180 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Dollery, A. F.	5,280 00		McMullen, W. J.	3,480 00	
Duguid, J. N.	3,180 00		Meredith, W. O. S.	4,200 00	
Dykes, C. A. S. (Feb.8)	3,240 00		Millar, E. C.	3,000 00	
Edwards, G.	3,180 00		Millar, W.	3,660 00	
Ferguson, T. M.	3,420 00		Miller, A.	4,380 00	
Finlayson, W.	3,000 00		Miller, T. A.	3,420 00	
Forrester, R. E.	3,180 00		Mills, A.	3,120 00	
Forsyth, J. F.	3,840 00		Moffat, Q. C.	3,000 00	
Fowler, H. F.	3,180 00		Moore, H.	3,120 00	
Fraser, P.	3,420 00		Munn, N.	3,180 00	
Gibbon, R.	3,120 00	852 78	Munro, J. R.	4,080 00	
Gibbons, A. H.	3,420 00		Oldale, C. E.	3,180 00	
Glenn, J.	3,180 00		O'Neill, T.	3,180 00	
Goddard, A. J.	3,000 00		Owen, A. T.	3,120 00	
Good, H. J.	3,120 00		Parker, J. S.	3,120 00	
Goodfellow, W. R.	3,180 00		Penfold, S. D.	3,420 00	
Gough, W. T.	3,120 00	1,414 93	Pickering, J. (Apr.30).	3,420 00	
Gowe, C. H.	3,120 00		Pike, J.	3,780 00	
Green, G. R.	3,420 00		Pollock, J.	3,180 00	
Gunby, G. W.	3,180 00		Priscott, A.	3,660 00	
Halliwell, H.	3,480 00		Pyett, G. E.	3,180 00	
Hamilton, C. M.			Radmore, G. P.	3,180 00	
(Jan. 17)	10,000 00		Rathbone, F. J.	7,500 00	
Harper, H. L.	3,180 00		Rayner, J.	5,400 00	531 41
Harrison, T. J.	7,500 00		Reader, F. T.	3,780 00	
Hester, F. W.	3,120 00		Ritchie, F. G.	3,780 00	
Hetherington, R.	6,500 00	803 84	Robb, S. J. K.	3,180 00	
Hlynka, I.	4,260 00		Robertson, C. E.	3,660 00	
Hlynka, K.	3,120 00		Ross, D. E.	3,180 00	
Hodgkinson, J. H.	3,180 00		Ross, J. A.	4,500 00	
Holland, A. E.	3,420 00		Saunders, P. E.	3,120 00	
Howes, E. C.	3,180 00		Scott, W. J.	3,120 00	
Hueston, E. M.	3,120 00		Sheppard, C.	3,420 00	
Insley, C. A.	3,420 00		Simmons, A.	3,180 00	
Isaacs, C. E.	3,120 00		Slater, H. H.	3,180 00	
Jaffray, E. L.	3,960 00		Smith, G. H.	3,420 00	
Johnson, H. E.	3,420 00		Smith, P. J.	3,660 00	
Kerr, W.	3,660 00		Sparks, W. T.	3,120 00	898 59
Lawson, W. J.	3,960 00		Spittle, C. F.	3,600 00	
Leask, S.	3,180 00		Stevens, F. G.	3,300 00	
Leitch, E. L.	3,180 00		Storey, W. J.	3,420 00	
Ludlam, F. S.	6,600 00	907 14	Temple, H.	3,180 00	
Macdonald, A.	3,180 00		Thomas, H. A.	3,420 00	
MacDonnell, H. A.	3,180 00		Thompson, S. G.	3,960 00	
MacGibbon, D. A.	10,000 00		Thornber, W.	3,960 00	525 62
MacKinnon, M. M.	7,500 00	694 24	Timbers, G. H.	3,180 00	
MacLennan, A.	3,420 00		Vallance, J.	10,000 00	
Mallon, M. (July 27) ..	3,240 00		Varley, F. L.	3,000 00	
Manahan, C. R.	4,000 00		White, H. G.	3,780 00	
Marples, P. J.	4,000 00		Whitehurst, W. R.	3,180 00	
Matheson, C. E.	3,120 00		Wilcock, P.	3,120 00	
McArthur, H.	3,180 00		Wilson, J. H.	3,120 00	
McBeath, W. A.	3,660 00		Wilson, W. J.	3,420 00	
McCann, T. W.	3,360 00		Winn, G. H.	3,120 00	
McCracken, W. J.	3,420 00		Wren, T. H.	3,180 00	
McFarlane, A. I.	3,180 00		Wright, F.	3,420 00	
McKay, W.	3,420 00		Wright, J. T. (Jan. 5) ..	3,240 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Alexander, E. H.	\$ 1,120 70	Green, R. D.	509 80	Rogers, G. W.	663 60
Brown, A.	715 32	Hutcheson, G. C. . .	588 31	Shapton, W. F. . . .	969 05*
Chenier, H. J.	527 07	Lewis, C. W.	1,786 53*	Smith, G. E.	1,420 02
Crawford, M. B. . . .	607 48	Lumley, E. E.	789 71*	Tiffin, A. C.	1,459 96
Crowe, F. G.	520 51	McLaughlin, J. . . .	1,113 69*	Vass, A. A.	632 26
Douglas, F. M.	724 61*	Quelch, F.	588 85	Warren, R.	1,271 64
Gould, H. E.	1,035 47				

*Removal expenses.

OUTSIDE OF CANADA

Salaried Employees receiving \$3,000 or over

	Salary rate	Allowances	Travelling expenses	Removal expenses
The Argentine:				
Brown, H. L.	\$ 4,500 00	\$ 9,241 82		\$ 9,091 51
McCullough, W. B.	3,900 00	3,363 25	\$ 1,481 92	1,551 02
Australia:				
Croft, C. M.	6,300 00	3,401 96		
Fraser, F. W.	5,400 00	3,157 20		
Hopper, W. C.	5,040 00	1,905 97		
Belgian Congo:				
Ausinan, L. H.	3,900 00	5,747 14		4,304 61
Belgium:				
Macdonald, B. A.	4,680 00	6,176 89		2,513 49
Brazil:				
Belanger, P. M.	4,680 00	311 46		
Depocas, J. C.	3,900 00	8,032 99		4,380 98
Chile:				
Mutter, J. L.	4,440 00	6,863 05		1,686 19
China:				
Bird, K. L.	4,200 00			
Cosgrave, L. M.	5,400 00	7,614 79		3,321 54
Colombia:				
Richardson, H. W.	3,300 00	5,039 88		
Cuba:				
Smith, R. G. C.	4,500 00	7,338 22		
Egypt:				
Boyer, J. M.	3,900 00	4,868 81	1,145 87	
Smith, R. C.	3,300 00	5,220 28		
France:				
Lamontagne, Y.	5,400 00	6,411 12		
Tremblay, J. H.	3,420 00	4,994 62	1,026 79	2,683 27
Germany:				
Jackson, D. W.	3,300 00	1,185 91		
Greece:				
Monty, T. J.	4,080 00	4,579 62		3,724 33
Guatemala:				
Birkett, C. B.	3,900 00	5,289 81		4,757 69
Hong Kong:				
Noble, K. F.	3,900 00	18,291 73		
India:				
Grew, R.	5,040 00	6,918 09	1,292 57	3,138 05
Ireland:				
McColl, E. L. (June 20)	6,000 00			
Priestman, H. L. E.	4,860 00	4,625 09		

	Salary rate	Allowances	Travelling expenses	Removal expenses
Italy:				
Manion, J. P.	4,500 00		554 17	4,111 96
Jamaica:				
Palmer, M. B.	4,440 00	4,322 28	825 27	
Japan:				
Kenderdine, J. E.	7,000 00			
Mexico:				
Cole, D. S.	6,300 00	6,590 68		
The Netherlands:				
Langley, J. A.	5,880 00	4,696 97	2,941 17	
Newfoundland:				
Britton, J. C.	4,500 00	5,656 00	555 23	
New Zealand:				
McLane, P. V.	4,680 00	3,775 42		
Norway:				
MacDonald, S. G.	4,500 00	5,294 27		
Peru:				
Stark, W. G. (Mar. 31)	4,500 00		2,467 32	1,131 61
Van Tighem, C. J.	3,300 00	2,870 87		
Portugal:				
Glass, L. S.	4,440 00	6,636 82		9,684 16
South Africa:				
Allen, S. V.	4,500 00	4,073 26		
English, J. H. F.	5,880 00	4,974 68		
Straits Settlement:				
Sykes, P.	4,680 00	8,303 28		1,263 24
Sweden:				
Palmer, F. H.	6,300 00	6,865 90		4,518 91
Trinidad:				
Major, T. G.	4,500 00	4,427 27		
United Kingdom:				
Blake, R. W.	3,300 00	3,986 16		
Bower, R. P.	4,680 00	5,467 85		
Bryan, A. E.	6,300 00	6,928 59		
Gornall, W. B.	5,400 00	5,231 90		
Hudd, F. (Oct. 1)	6,900 00	2,354 66		
Johnson, G. B. (Nov. 18)	6,000 00	631 74		
Roe, R. D.	5,220 00	1,000 55	1,672 39	3,460 46
Vechsler, M. J.	4,680 00	5,383 94		3,862 09
Venus, C. G.	3,900 00	408 00		
United States:				
Duclos, V. E.	4,260 00	5,476 33		1,963 84
Paterson, G. R.	5,400 00	5,198 88		
Scott, H. A.	5,880 00	6,084 65		
Stewart, M. T.	4,500 00	2,877 92	1,599 47	1,668 06
Strong, J. A. (May 9)	5,400 00			
West, C. H. (Mar. 31)	3,540 00	5,261 09		
Venezuela:				
Bissett, C. S.	5,040 00	11,360 97		4,806 11

Other salaried employees who received allowances and removal expenses of \$500 or over

	Allowances	Removal expenses		Allowances	Removal expenses
The Argentine:			Mexico:		
Gravel, R. E.	\$ 3,861 96	\$ 936 25	Millyard, W. J.	3,252 37	
Australia:			The Netherlands:		
Fletcher, T. R. G.	1,700 84		Chapin, V. L.	8,447 00	2,602 38
Rankin, B. I.	2,053 19		New Zealand:		
Belgium:			Dale, M. R. M.	2,433 13	
Brodie, A. B.	2,696 74		South Africa:		
Brazil:			Armstrong, D. S.	2,557 96	1,481 80
Smith, W. G.	2,854 45		Cook, F. T.	2,832 99	
Chile:			Tregaskes, S. G.	1,765 05	2,600 77
Maguire, E. H.	4,073 67	2,116 85	Trinidad:		
China:			Evans, A. W.	3,614 58	1,552 61
Jolliffe, W. E.	17,356 97*	3,346 32	United Kingdom:		
France:			Gauthier, J. P. C.	3,980 78	2,771 07
Bachand, B. J.	3,521 42	502 92	Hughes, G. F. G.	3,017 29	
India:			Mundy, D. B.	3,387 63	
Browne, G. A.	3,850 56	2,483 35	United States:		
Gallow, C. R.	5,803 08		Campbell, H. E.	1,020 11	
Italy:			Wallace, W. D.	3,683 80	
Bissonnet, A. P.	3,804 76	507 26	Venezuela:		
Jamaica:			Stiles, J. A.	3,298 94	
Gordon, R. V. N.	3,687 04	1,668 36			

*Includes \$10,095.16 for 1946-47.

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Bell Telephone Co. of Canada, \$13,064.97; Canadian Manufacturers Association, \$10,034.55; Canadian Pacific Railway Co., \$64,900.57; Chapples, Ltd., Fort William, \$21,491.26; Cockfield, Brown & Co., Ltd., Montreal, \$500,726.03; Day Company of Canada, Ltd., Fort William, \$115,796.33; Dominion Government—National Film Board, \$54,332.68; Post Office Department, \$21,726.87; Department of Public Printing and Stationery, \$751,502.66; D. Kemp Edwards, Ltd., Ottawa, \$12,034.12; International Business Machines Co., Ltd., \$143,592.65; Poole Construction Co., Regina, \$34,252; H. H. Popham & Co., Ltd., Ottawa, \$12,073.79; Traders Building Association, Ltd., Winnipeg, \$30,677.73; Walsh Advertising Co., Ltd., Windsor, Ont., \$229,021.39.

1947-48
PUBLIC ACCOUNTS

PART II

Y

DEPARTMENT OF TRADE AND COMMERCE

APPENDICES

1. Board of Grain Commissioners for Canada
2. Canadian Commercial Corporation
3. Canadian Government Elevators
4. Export Credits Insurance Corporation

Appendix 1

BOARD OF GRAIN COMMISSIONERS FOR CANADA

An examination has been made of the accounts and records of the Board of Grain Commissioners for Canada for the year ended March 31, 1948, and the Statement of Revenue and Expenditure, Statement "A" appended hereto, shows the results of the operations for the year ended March 31, 1948, according to the information and explanations given and as shown by the books.

WATSON SELLAR,
Auditor General.

September 27, 1948.

STATEMENT "A"

Statement of Revenue and Expenditure for the year ended March 31, 1948

Division	Revenue	Expenditure	Net Revenue Expenditure	Comparative figures 1946-47
Executive offices	5 74	102,329 43	102,323 69	98,210 80
Licensing and bonding	29,345 00	16,071 84	13,273 16	12,621 71
Accounting		11,898 70	11,898 70	10,036 07
Statistical		64,371 71	64,371 71	56,708 93
Registration	35,936 47	30,577 25	5,359 22	3,239 50
Grain Research Laboratory		102,210 29	102,210 29	85,062 96
Grain Appeal Tribunals	2,730 00	16,359 55	13,629 55	13,541 18
Grain Standards Committee		2,583 08	2,583 08	2,860 37
Inspection	696,498 55	1,201,048 86	504,550 31	496,794 27
Weighing	639,653 55	513,589 46	126,064 09	104,297 55
	<u>\$1,404,169 31</u>	<u>\$2,061,040 17</u>	<u>\$ 656,870 86</u>	<u>\$ 643,055 82</u>

Appendix 2

CANADIAN COMMERCIAL CORPORATION
(INCORPORATED UNDER THE CANADIAN COMMERCIAL CORPORATION ACT)

Balance Sheet as at March 31, 1948

GENERAL ACCOUNT

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Banks.....	2,234,717 79	Liabilities—	
Accounts Receivable.....	2,194,399 77	Accounts Payable and Accrued Charges.....	1,315,021 76
Employees' Funds—invested in Dominion of Canada Bonds (par value \$85,450) at cost, less portion of premium amortized.....	89,230 18	tax, etc.....	5,622 56
		Employees' Savings Plans:	
		Pay deductions (with interest)	91,078 90
		Bond purchases.....	10,913 07
		Deferred Revenue—surcharge on purchase orders placed for others, etc.....	101,991 97
			91,691 29
		Capital and Surplus—	
		Government of Canada:	
		Advance for working capital provided under Section 8 of The Canadian Commercial Corporation Act.....	2,500,000 00
		Surplus:	
		Balance as at March 31, 1947.....	59,717 02
		Add—Reserve for inventory storage and adjustment, no longer required.....	186,923 86
			246,640 88
		Excess of income over expenses for year ended March 31, 1948, per Schedule "A".....	257,379 28
			504,020 16
			3,004,020 16
			\$ 4,518,347 74

AGENCY ACCOUNT

AGENCY ACCOUNT		LIABILITIES AND RESERVE—	
Cash:		Accounts Payable to Suppliers.....	10,001,115 35
in Bank.....	5,991,078 48	Reserve for Claims Receivable.....	12,262 17
Held by Receiver General of Canada.....	2,940,221 88		10,013,377 52
Advances to Suppliers.....	8,931,300 36	Advances from Principals—	
Claims Receivable.....	290,965 12	UNKRA.....	2,009,453 98
Debit Balances of Foreign Governments.....	12,262 17	Foreign Governments and Others.....	3,128,142 29
	5,916,446 14		5,137,596 27
	\$ 15,150,973 79		\$ 15,150,973 79

Approved on behalf of the Board.

M. W. MACKENZIE,

President.

W. D. LOW,

Managing Director.

I have examined the accounts of The Canadian Commercial Corporation for the year ended March 31, 1948, and have obtained all the information and explanations I have required. In my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs, as at March 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,

Auditor General.

CANADIAN COMMERCIAL CORPORATION—*Concluded*

Statement of Income and Expenses for the year ended March 31, 1948

Income:			
Surcharge earned on purchases, and miscellaneous revenue.....	587,819 57		
For defence purchasing services—recoverable from Department of Trade and Commerce, Vote 638, 1947-48.....	548,000 00		
Further amount required.....	7,779 23		
		555,779 23	1,143,598 80
Expenses:			
Salaries:			
Executive officers.....	28,649 94		
Others.....	657,180 95		
		685,830 89	
Rent, light and heat.....		52,014 51	
Travelling expenses.....		9,378 11	
Telephone, telegraph and postage.....		58,660 74	
Printing, stationery and office supplies.....		37,671 01	
Furniture and equipment.....		4,636 54	
Cost of power line fittings declared surplus.....		19,440 00	
Other expenses.....		18,587 72	
			886,219 52
Excess of Income over Expenses transferred to Surplus.....	\$	257,379 28	

Appendix 3

CANADIAN GOVERNMENT ELEVATORS

Balance Sheet as at March 31, 1948

ASSETS		LIABILITIES	
Accounts Receivable:		Government of Canada:	
Freight advances.....	6,289 19	Working capital advances.....	6,289 19
Sundry.....	2,229 64	Advances for acquisition of fixed assets.....	10,118,245 64
Inventories:		Surplus Account	
Stores.....	19,165 38	Balance April 1, 1947.....	11,299,051 58
Small tools and equipment.....	14,162 74	Deduct: Loss for the year ended March 31, 1948, per Operating Statement (Schedule "A").....	131,282 90
Screenings.....	9,334 88		
Surplus grain.....	4,340 00	Total surplus since inception, without providing for depreciation—net (Schedule "C").....	11,167,768 68
Accrued Revenues:		Deduct: Deposits to the credit of the Consolidated Revenue Fund—net.....	11,050,612 87
Storage.....	47,099 21		
Elevation.....	20,823 96		
Fixed Assets (Schedule "B")			
Property, plant and equipment, at cost.....	10,113,584 45		
Office furniture, at depreciated value.....	4,661 19		
	10,118,245 64		
	<u>\$10,241,690 64</u>		<u>\$10,241,690 64</u>

Certified correct:

G. NORTH,
Chief Accountant.

Approved:

R. HETHERINGTON,
General Manager.

I have examined the accounts of the Canadian Government Elevators for the year ended March 31, 1948, and have obtained all the information and explanations I have required.

The inventory of surplus grain at March 31, 1948, is based on the official weigh-over in 1947, and consequently overages or shortages which may have developed between the date of that weigh-over and March 31, 1948, are not recorded.

No provision has been made in the accounts for the estimated cost of loading out the grain in store at March 31, 1948, although the elevation charges, which cover both loading in and loading out, have been accrued to that date.

In my opinion, subject to the foregoing observations, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Elevators' affairs as at March 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Elevators.

WATSON SELLAR,
Auditor General.

CANADIAN GOVERNMENT ELEVATORS—Continued

Operating Statement for the year ended March 31, 1948

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert
Grain received—net bushels.....	7,301,445		543,494	821,732	3,099,521	2,637,262	139,436	
Revenue:								
Storage.....	81,665 74		6,003 89	3,966 09	55,631 30	12,527 42	2,937 04	
Elevation.....	45,613 53		4,732 79	7,250 17	15,959 74	15,948 24	1,672 59	
Cleaning.....	43,377 44		93 51	18,335 01	4,222 48	18,993 72	3,732 72	
Drying.....	23,384 27		75 74	762 15	8,141 33	14,405 05		
Chopping and sacking.....	8,585 62		4,280 08		1,905 26	2,400 28		
Bulkheads and liners.....	166 25		87 30	6 25	16 25	12 50	43 75	
Screenings.....	17,996 97		163 22	1,895 51	3,645 94	10,764 31	1,527 99	
Elevator rental.....	58,182 33	58,182 33						
Total revenue.....	280,972 15	58,182 33	16,086 73	32,215 18	89,522 30	75,031 52	9,914 09	
Expenditure:								
Administration.....	76,093 90		13,684 64	12,831 14	14,666 54	15,962 86	11,857 94	7,090 78
Operation.....	193,370 70		37,745 81	35,413 71	45,129 87	47,615 19	17,765 34	9,700 78
Maintenance.....	151,104 20	21,105 66	27,674 00	32,524 03	23,806 27	21,191 05	12,527 06	12,276 13
Total expenditure (Schedule "D").....	420,568 80	21,105 66	79,104 45	80,768 88	83,602 68	84,769 10	42,150 34	29,067 69
Operating profit or loss.....	139,596 65	37,076 67	63,017 72	48,553 70	5,919 62	9,717 58	32,236 25	29,067 69
Profit or loss on surplus grain—net (Schedule "E").....	7,552 75		133 45	4,407 30	2,342 71	936 19		
Miscellaneous revenues: Property rentals, \$680.00; Track rental, \$81.00.....	761 00			180 00	81 00			500 00
Net profit or loss for the year.....	\$ 131,282 90	\$ 37,076 67	\$ 63,151 17	\$ 43,966 40	\$ 8,343 33	\$ 8,781 39	\$ 32,236 25	\$ 29,567 69

SCHEDULE "B"

CANADIAN GOVERNMENT ELEVATORS—Continued

Fixed Assets as at March 31, 1948

	Property, Plant and Equipment (cost)	Office Furniture (depreciated value)	Total
Port Arthur and Head Office	1,649,427 01	1,314 09	1,650,741 10
Moose Jaw, Sask.	1,788,285 44	420 25	1,788,705 69
Saskatoon, Sask.	1,632,361 06	393 95	1,632,755 01
Edmonton, Alta.	1,639,036 37	100 00	1,639,136 37
Prince Rupert, B.C.	1,432,514 39	315 20	1,432,829 59
Calgary, Alta.	993,370 47	834 30	994,204 77
Lethbridge, Alta.	978,589 71	1,283 40	979,873 11
Totals	\$ 10,113,584 45	\$ 4,661 19	\$ 10,118,245 64

SCHEDULE "C"

Surplus Account as at March 31, 1948

(EXCLUSIVE OF DEPRECIATION)

	Balance April 1, 1947	Operating Profit or Loss March 31, 1948	Balance March 31, 1948
Port Arthur	5,098,643 57	37,076 67	5,135,720 24
Moose Jaw	1,704,411 71	63,151 17	1,641,260 54
Saskatoon	2,168,784 20	43,966 40	2,124,817 80
Calgary	1,659,529 86	8,343 33	1,667,873 19
Edmonton	870,341 59	8,781 39	861,560 20
Prince Rupert	185,641 94	28,567 69	214,209 63
Lethbridge	17,017 41	32,236 25	49,253 66
	\$ 11,299,051 58	\$ 131,282 90	\$ 11,167,768 68

CANADIAN GOVERNMENT ELEVATORS—Continued

Administration, Operation and Maintenance Expenditures for the year ended March 31, 1943

SCHEDULE "D"

	Total	Port Arthur	Moose Jaw	Saskatoon	Calgary	Edmonton	Lethbridge	Prince Rupert	Head Office	Winnipeg Office
Administration:										
Salaries.....	64,344 83		8,143 13	7,261 07	8,925 87	11,072 00	7,722 17	3,083 50	16,163 09	1,974 00
Rent.....	5,108 15		877 20	1,123 00	949 20				1,805 47	333 28
Communication services.....	2,411 67		204 49	268 25	451 32	533 94	221 82	80 95	408 70	12 00
Travel.....	1,472 84		180 00	180 00	123 00				803 84	
Printing and stationery.....	967 86		3 22		9 84				954 80	
Unemployment insurance.....	828 51		165 43	126 10	175 00	230 77	65 52	56 91	8 78	
Laundry and janitor.....	482 03		120 52	8 25	144 00	2 25		7 35	199 66	
Freight and express.....	221 05		43 45	25 33	24 73	56 21	6 74	16 93	47 66	
Miscellaneous.....	426 96		57 01	8 95	33 18	51 49	11 50	14 95	247 88	2 00
Head Office expenses.....			3,830 19	3,830 19	3,830 20	3,830 20	3,830 19	3,830 19	20,639 88	2,341 28
Total Administration.....	76,093 90		13,684 64	12,831 14	14,666 54	15,962 86	11,857 94	7,090 78	20,639 88	2,341 28
Operation:										
Supervision and overhead.....										
Power.....	77,533 63		22,279 39	9,323 09	18,227 55	14,366 20	8,497 62	4,899 78		
Cleaning.....	34,698 65		3,524 86	8,568 00	4,636 24	9,255 15	3,914 40	4,800 00		
Weighing and conveying.....	19,791 10		301 14	9,795 12	3,593 51	3,989 33	2,112 00			
Unloading.....	18,339 61		4,321 25	3,941 00	4,262 17	4,924 19	891 00			
Loading.....	16,799 64		4,936 44	1,602 60	6,039 21	3,847 89	373 50			
Drying.....	11,045 44		1,991 00	1,346 94	4,596 36	2,908 90	289 23			
Chopping and sacking.....	8,109 46		10 64	480 78	1,753 28	5,864 76				
Rentals.....	4,097 10				1,803 39	2,293 71	1,680 00	1 00		
Truck operation.....	1,699 00			18 00						
Registration and cancellation.....	704 52		428 40	276 12	218 16	165 06	7 58			
Total Operation.....	492 55		39 69	62 06						
Maintenance:										
Supervision and overhead.....	193,370 70		37,745 81	35,413 71	45,129 87	47,615 19	17,765 34	9,700 78		
Buildings.....	24,907 57	364 42	2,792 57	9,016 15	1,158 93	5,629 65	3,614 25	2,331 60		
Railway tracks.....	53,041 36	10,574 00	11,963 53	12,141 47	11,534 61	5,546 03	1,952 97	4,328 75		
Electrical equipment.....	20,804 74	1,476 00	3,146 18	7,513 44	1,800 69	3,170 19	3,504 00	3,519 04		
Drill equipment.....	20,582 16	459 80	4,068 56	3,242 63	2,558 63	4,208 30	2,525 20	3,519 04		
Cleaning machinery.....	7,304 69	2,978 89	6,333 65	28 08	1,788 04	944 11		931 92		
Conveyors.....	5,638 69	324 00	277 35	417 87	1,788 04	3,087 65	451 17	348 11		
Spouts.....	3,587 84	1,082 96	1,270 88	5 11	2,595 28	457 31	176 30			
Legs.....	5,200 73		3,151 56	16 67	296 36	847 15	86 65	622 47		
Shovel gear and car haul.....	4,819 06	3,772 79	68 72	22 37	299 36	634 52	21 30			
Bagging machinery.....	1,966 25		191 56	79 15	337 36	1,144 97	163 21			
Scales.....	913 42		68 35		376 24	468 83				
Total Maintenance.....	337 69	72 80	41 09	41 09	98 36	52 34	32 01			
Total Administration.....	151,104 20	21,105 66	27,674 00	32,524 03	23,806 27	21,191 05	12,527 06	12,276 13		
Total Expenditure.....	\$ 420,568 80	\$21,105 66	\$ 79,104 45	\$ 80,768 88	\$ 83,602 68	\$ 81,769 10	\$ 42,150 34	\$ 29,067 69		

CANADIAN GOVERNMENT ELEVATORS—*Concluded*

Summary of Surplus Grain Account for the year ended March 31, 1948

	Total	Moose Jaw	Saskatoon	Calgary	Edmonton
Inventory of surplus grain April 1, 1947....	2,424 92	859 26	132 48	133 50	1,299 68
Payment to Canadian Wheat Board with respect to stocks of Oats and Barley owned by the Canadian Government Elevators as at March 17, 1947.....	452 80	31 60	.....	.....	421 20
Warehouse receipts purchased during year..	1,066 97	.....	924 97	142 00	.....
	3,944 69	890 86	1,057 45	275 50	1,720 88
Warehouse receipts sold during year.....	7,157 44	394 23	5,243 35	1,323 69	196 17
Inventory of surplus grain March 31, 1948..	4,340 00	363 18	221 40	1,294 52	2,460 90
	11,497 44	757 41	5,464 75	2,618 21	2,657 07
Profit or loss on surplus grain (net overages or shortages disclosed during year).....	\$ 7,552 75	\$ 133 45	\$ 4,407 30	\$ 2,342 71	\$ 936 19

Appendix 4
EXPORT CREDITS INSURANCE CORPORATION
 (INCORPORATED UNDER "THE EXPORT CREDITS INSURANCE ACT")

Statement of Assets and Liabilities as at December 31, 1947

ASSETS		LIABILITIES	
Cash on Hand and in Banks.....	191,735 12	Accounts Payable.....	424 15
Accounts Receivable—Premiums due from Policyholders.....	9,233 12	Policyholders' Deposits.....	22,320 00
Accrued Interest on Investments.....	85,680 22	Underwriting Reserve:	
Investments—Government of Canada Bonds at Amortized Cost (Market value \$10,483,555.00).....	10,312,531 15	Balance at December 31, 1946.....	161,789 08
Nominal Value of Possible Recoveries against Amounts paid on Claims.....	1 00	Excess of income over expenditure for the year ended December 31, 1947 (Schedule "A")..	422,546 99
Deferred Charges.....	914 42		
Office Furnishings and Equipment, at cost.....	8,184 07	Capital:	
Less: Reserve for depreciation.....	1,198 88	Capital Stock:	
		Authorized—50,000 shares par value \$100 each:	
		Issued and fully paid—50,000 shares, held in trust for His Majesty by the Minister of Trade and Commerce.....	5,000,000 00
		Capital Surplus, paid in by the Minister of Finance, at the rate of \$100 per share of capital stock issued.....	5,000,000 00
			10,000,000 00
			<u>\$10,607,080 22</u>

Note:

Under Section 14 of the Act, the liability of the Corporation under the contracts of insurance issued and outstanding shall not at any time exceed a total of ten times the aggregate of the amount of the paid-up capital and the surplus of the Corporation. At December 31, 1947, this liability was \$26,812,877.00.

Approved on behalf of the Board.

M. W. MACKENZIE,
Director.

H. T. AITKEN,
Director.

I have examined the accounts of the Export Credits Insurance Corporation for the period from January 1, 1947 to December 31, 1947, and have obtained all the information and explanations I have required. In my opinion, the above Statement of Assets and Liabilities is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs as at December 31, 1947, according to the best of my information and the explanations given to me and as shown by the books of the Corporation.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

EXPORT CREDITS INSURANCE CORPORATION—*Concluded*

Statement of Income and Expenditure for the year ended December 31, 1947

Income:			
Premiums on risks underwritten.....	277,089	22	
Interest on investments.....	196,611	13	
Profit on sale of investments.....	54	90	
			473,755 25
Expenses:			
Salaries.....	44,889	91	
Travelling expenses.....	4,206	20	
Telephone, telegrams, cables and credit reports.....	2,751	06	
Stationery, printing, postage and office supplies.....	2,857	85	
Rents.....	1,040	15	
Expenses of Advisory Council meetings in Ottawa.....	1,081	54	
Depreciation of office furnishings and equipment.....	818	41	
Other expenses.....	2,447	81	
			60,092 93
			413,662 32
Policyholders' Claims:			
Claims paid during the year.....	527	70	
Recoveries on claims paid in previous years.....	9,412	37	
			8,884 67
Excess of recoveries over claims paid.....			
Excess of Income over Expenditure, transferred to Underwriting Reserve.....			\$422,546 99

1947-48

PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

(including the Canadian Maritime Commission and the
National Harbours Board)

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF TRANSPORT

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DEPARTMENT OF TRANSPORT

P.C. 337, January 30, 1948, authorized that, effective February 1, 1948, "(a) the direction and control of the affairs of Park Steamship Company Limited be transferred from the Minister of Reconstruction and Supply to the Minister of Transport and (b) the administration of the assets on charge to the Department of Reconstruction and Supply relating to the operations of the Company or with which the Company is concerned be transferred to the Department of Transport".

The Balance Sheet of this Company as at March 31, 1948, together with supporting schedules, is therefore included as an Appendix to this section—see page Z-76.

Details in respect of the Canadian Maritime Commission are shown separately in this section—see page Z-78.

Details in respect of the National Harbours Board are also shown separately—see page Z-83. Where comparative tables are shown, the 1946-47 figures have been adjusted to conform to the change.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—

Ordinary	28,358,207 91	
Government Owned Enterprises—Deficits	18,186,728 54	
Demobilization and Reconversion	5,867,547 69	
Adjusting Entries	2,043,876 36	
		54,456,360 50

Revenues—

Ordinary	3,252,759 02	
Special Receipts	12,856,966 93	
		16,109,725 95
		38,346,634 55

[9a] Non-Active Assets:

(i) Capital Expenditures

Railways	3,809,480 20	
Miscellaneous	11,846,494 90	
		15,655,975 10

Capital Refunds

Canals	34,955 95	
Railways	17,495 04	
Miscellaneous	7,396 41	
		59,847 40
		15,596,127 70
		53,942,762 25

(ii) Other (Credits)

Canadian National (West Indies) Steamships Ltd.	255,979 48	
Capital Accounts—Airways and Airports (Airways Facilities, State of Michigan)	158,406 95	
Canadian National Railways Securities Trust Stock	1,885,469 41	
		2,299,855 84

Net Charge	\$ 51,642,906 41
------------------	------------------

NOTE. The status of accounts under Non-Active Assets above is shown on page Z-58.

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[2] Departmental Working Capital Advances	1,444,750 06	139,490 36	1,584,240 42
[3] Loans and Advances			
(a) To Railway and Steamship Companies	679,007,738 81	81,717,366 88	760,725,105 69
(d) To Provincial and Municipal Governments	103,191 00	10,491 00	92,700 00
[4] Investments			
(f) Miscellaneous	2,846,861 54	28,492 83	2,818,368 71
	<u>\$683,402,541 41</u>	<u>\$ 81,817,873 41</u>	<u>\$765,220,414 82</u>
LIABILITIES			
[10] Floating Debt			
(d) Outstanding Cheques and Warrants	881 88	39 68	842 20
[11] Deposit and Trust Accounts			
(c) Miscellaneous	232,229 51	947,176 55	1,179,406 06
[12] Insurance, Pension and Guaranty Accounts			
(b) Insurance and Guaranty Funds	9,067,568 32	9,067,568 32	
(c) Pension and Retirement Funds	901,981 86	36,504 19	938,486 05
[14] Sundry Suspense Accounts	3,225,222 17	635,327 82	2,589,894 35
	<u>\$ 13,427,883 74</u>	<u>\$ 8,719,555 08</u>	<u>\$ 4,708,628 66</u>

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Z—59 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Return on Investments	147,676 40	146,417 81
B Privileges, Licences and Permits	1,581,139 76	1,066,872 48
C Proceeds from Sales	58,500 10	24,390 32
D Services and Service Fees	1,297,076 83	1,253,792 78
E Refunds of Expenditure	86,164 53	29,826 31
F Miscellaneous	82,201 40	78,716 16
Total Ordinary	<u>3,252,759 02</u>	<u>2,600,015 86</u>
Special Receipts and Other Credits—		
Refunds of Previous Years' Special Expenditures		2,500 00
G Refunds of Previous Years' War and Demobilization Expenditures	527,231 38	435,646 43
H Miscellaneous War, Demobilization and Reconversion Revenues	12,329,735 55	93,013 66
I Non-Active Assets—		
Canadian National (West Indies) Steamships, Limited	255,979 48	1,105,164 35
Total Special Receipts and Other Credits	<u>13,112,946 41</u>	<u>1,636,324 44</u>
J Capital Refunds—		
Refunds of Previous Years' Expenditures	59,847 40	89,411 21
Adjusting Entries—		
K Capital Accounts		
Airways and Airports (Airways Facilities, State of Michigan)	158,406 95	
L Non-Active Accounts		
Canadian National Railways Securities Trust Stock	1,885,469 41	1,307,952 35
Total Adjusting Entries	<u>2,043,876 36</u>	<u>1,307,952 35</u>
Grand Total	<u>\$ 18,469,429 19</u>	<u>\$ 5,633,703 86</u>

Details

Ordinary Revenue—

A Return on Investments:

Recoveries under certain Railway Subsidy Acts Agreements	147,676 40
This amount, which was received from Railway Companies through the Post Office Department, represents recoveries under the interest clause in certain Railway Subsidy Acts Agreements.	

B Privileges, Licences and Permits:

Air Service—

Radio operators: examination fees	1,546 09
Radio station licence fees: aircraft, \$7,474; amateur experimental, \$12,490.25; commercial receiving, \$383.50; experimental, \$875; limited coast, \$290; private commercial, \$16,675.25; municipal police private commercial, \$103; public commercial, \$2,050; ship, \$13,892.95; technical or training school, \$45	54,278 95
Airport landing fees	343,128 99
Taxi concession at airports	6,326 31
Private air pilots' certificates	3,772 00
Airport licences	951 00
Aircraft registration fees	10,487 00
Airworthiness certificates	4,930 00
Initial flight testing of aircraft	2,400 00
Refuelling concession at airports	95,940 41
Rentals: land, \$8,542.19; transmission line privileges, \$2,948.41; employees' quarters, \$102,578.84; miscellaneous rentals at airports, \$256,028.47	370,097 91

Marine Service—

Seaman's identity certificates	1,210 85
Masters and mates: examination fees	5,481 00
Marine registry fees	115 75
Pilots' licence fees (pilotage)	72 00
Rentals: water lots and lighthouse sites, \$8,839.87; employees' quarters, \$537.50	9,377 37

Canals Service—

Rentals (Canals Revenue): land, \$238,767.92; water power rental, \$403,660.70; transmission line privileges, \$16,141.33; employees' quarters, \$10,547.76	669,117 71
Board of Transport Commissioners—licences to ships	1,906 42

1,581,139 76

C Proceeds from Sales:

Land and buildings, \$45,117; publications, \$4,547.97; miscellaneous, \$8,835.13	58,500 10
---	-----------

D Services and Service Fees:

Air Service—

Radio commercial message tolls:	
Department of Transport Operated Stations	104,380 71
Marconi Operated Stations	41,459 17
Net premium on foreign exchange transactions	3,855 04
Airport radio service	58,880 32
Mess receipts	23,065 83
Outside and hangar space rental	193,083 79
Service charges at airports	3,189 54
Telephone service at airports	22,046 85
Commission on pay telephones	1,575 01
Rental of equipment	28,575 16
Sundry services	19,946 16

Marine Service—

Harbour dues (net)	42,867 84
Wharf rental and wharfage (net)	209,042 50
Steamship inspection fees:	
Annual fees	118,171 13
Incidental fees	44,266 90
Engineers' fees	2,252 50
Plans	4,103 50

Marine Service—*Concluded*

Measuring surveyors' fees	4,233 60
Dominion Steamers' earnings	100 00
Signal station dues	1,083 00
Nautical discharge certificates	314 20
Rental of equipment	12,346 29

Canals Service—

Canals Revenue: winterage, \$2,019.84; lying-in, \$9,039.38; basin dues, \$126.85; linesmen fees, \$97,671.33; power, \$57,422.10; trip let passes, \$180; wharfage, \$183,778.68	350,238 18
Sundry—rental of equipment	7,999 61

1,297,076 83

Radio commercial message tolls: Department of Transport Operated Stations—This amount represents the revenue collected with respect to the handling of radio ship-to-shore and point-to-point messages via the Radio Marine and Airways Radio Range Stations operated by the Department.

Radio commercial message tolls: Marconi Operated Stations—This amount represents the revenue earned with respect to the handling of radio ship-to-shore and point-to-point messages by certain Departmental East Coast and Great Lakes radio stations operated by the Canadian Marconi Company, under subsidy. It was not taken into the operating account of these stations (see page Z-54) but credited to the Receiver General as revenue of the Department.

Harbour dues—The remuneration and expenses of harbour masters amounting to \$22,783.09, were paid from harbour dues revenue.

Wharf rental and wharfage—The remuneration of the wharfingers and certain expenses authorized for making the wharves serviceable, amounting to \$92,432.81, were paid from wharf rental and wharfage revenue.

E Refunds of Previous Years' Expenditures

86,161 53

F Miscellaneous:

Fines: Canals rules and regulations, \$797; Aeronautics Act, \$940; Radio Act regulations, \$37,197.35; Canada Shipping Act, \$27,547.33	66,181 68
Forfeitures: Canada Shipping Act	15,537 94
Sundry	181 78

82,201 40

Total Ordinary

3,252,759 02

Special Receipts—

G Refunds of Previous Years' War and Demobilization Expenditures

527,231 38

This amount includes \$487,424.66, covering the constructive total loss of the S.S. *Fort Massac*, while under charter hire to the United Kingdom Government.

H Miscellaneous War, Demobilization and Reconversion Revenues:

Transfer from Employees' Compensation Clearing Accounts, Defence Projects, Departments of Transport and Reconstruction and Supply (see under Open Accounts further on in this section) of the balances of assessment contributions	9,067,568 32
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Revenues received, subsequent to January 31, from the Government owned Park Steamship Co., Ltd., (Receipts for the period April 1 to January 31 are shown under the Department of Reconstruction and Supply)	2,495,833 34
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Transfer from Canadian Government Merchant Marine Ltd.—War Operations Suspense (see under Open Accounts further on in this section) of the value of the cargoes of 3 vessels seized and condemned in prize and insurance recovery on 2 of these vessels which were subsequently lost	766,217 54
--	------------

Sundry	116 35
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12,329,755 55

I Non-Active Assets—Other (Credits)

Canadian National (West Indies) Steamships, Ltd., portion of 1947 operating surplus of the company applied in reduction of Dominion loans for previous years' deficits

255,979 18

Total Special Receipts and Other Credits

13,112,946 41

J Capital Accounts—

Refunds of Previous Years' Expenditures:

St. Lawrence Canals (Beauharnois)	150 00
Trent River Navigation	3,667 22
Welland Canal	20,440 93
Welland Ship Canal	10,697 80
Civil Aviation—Airways and Airports	5,394 55
Radio Aviation—Airways and Airports	2,000 36
St. Lawrence River Improvements	1 50
Canadian Government Railways—Intercolonial Railway	250 50
Hudson Bay Railway	17,244 54

59,847 40

Adjusting Entries—

K Capital Accounts:

Airways and Airports (State of Michigan)

158,406 95

This amount represents an adjustment of a charge in the fiscal year 1946-47 to Capital Expenditures in connection with the development of certain airports in the State of Michigan, pursuant to the provision of Vote 668 which authorized expenditures on this project as a contribution. The offsetting entry is a charge to Consolidated Deficit Account.

L Non-Active Accounts:

Canadian National Railways Securities Trust Stock

1,885,469 41

This amount represents the reduction in the book value of the Canadian National Railways Securities Trust Stock due to line abandonment and retirement of property and rolling stock equipment during the calendar year 1947, and is offset by a similar amount charged to Consolidated Deficit Account in conformity with the Canadian National Railway Capital Revision Act, c. 22, 1937, as amended.

Total Adjusting Entries

2,043,876 36

Grand Total

\$ 18,469,429 19

Certified correct

(for Air Services).

C. P. EDWARDS,

Deputy Minister of Reconstruction and Supply.

Certified correct.

J. C. LESSARD,

Deputy Minister of Transport

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
Z-12	Stat. Minister of Transport—Salary and Motor Car Allowance.....		12,000 00	12,000 00	12,000 00
	402)				
Z-13	874)*Departmental Administration		570,290 00	565,898 03	470,910 45
	640)				
ADMINISTRATION OF THE TRANSPORT ACT					
Z-14	Stat. Salaries of the Board of Transport Commissioners for Canada.....		61,983 66	61,983 66	53,499 60
-15	403 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation.		430,464 00	426,290 68	302,208 22

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
CANALS SERVICE					
Z-15	404	Canals ServiceAdministration.....	57,900 00	47,460 53	44,004 70
Z-15	405	Canals—Operation and Maintenance.....	3,224,360 00	3,215,905 43	2,813,061 56
	875				
Z-16	406	Canals Improvements.....	505,820 00	366,978 59	201,753 93
	876				
Z-19	407	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations.....	40,000 00	7,780 59	5,311 77
Z-19	408	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited.....	2,500 00	391 24	314 95
MARINE SERVICE					
Z-19	409	Marine Service Administration.....	30,193 00	23,826 88	14,659 94
	641				
Z-19	410	Administration of Floating Equipment.....	26,870 00	25,925 94	23,253 87
Z-20	411	Nautical ServiceAdministration.....	31,850 00	29,118 30	27,363 77
Z-20	412	Marine Service Steamers, including Icebreakers			
	642	—Maintenance, Operation and Repairs.....	2,460,795 01	2,460,795 01	2,025,392 57
Z-22	413	Construction, Maintenance and Supervision of			
	877	Aids to Navigation, including salaries and allowances to Lightkeepers.....	2,936,012 00	2,902,299 82	2,693,197 26
Z-24	414	Agencies—Salaries and Office Expenses.....	328,890 00	307,215 58	293,901 28
	878				
Z-24	415	Maintenance and Repairs to Wharves.....	5,000 00	2,332 14	2,405 04
Z-24	416	To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.....	30,000 00	30,000 00	30,000 00
Z-24	417	To provide for Canada's share of the cost of the North Atlantic Ice Patrol.....	26,230 00	26,229 27	9,000 00
	643				
Z-25	418	Administration of Pilotage, including authority for temporary recoverable advances to certain Pilotage Districts.....	218,300 00	206,385 07	168,726 52
	879				
Z-25	419	*To provide for payment of a contribution to the Pilotage funds of certain Pilotage Districts.....	10,000 00		
Z-26	881	To provide for payment, from time to time, during the fiscal year 1947-48, of one-half the cost of operation and maintenance of necessary pilot vessels at Halifax, N.S., not exceeding..	20,000 00	20,000 00	
Z-26	419	Life Saving Service, including rewards for saving life.....	66,370 00	63,694 28	42,462 07
	882				
Z-26	420	To provide subsidies for wrecking plants—Quebec and British Columbia.....	45,000 00	45,000 00	45,000 00
Z-26	421	Grants of \$300 each to the Royal Arthur Sailors' Institute at Port Arthur, Ontario, and the Welland Canal Seamen's Institute...	600 00	600 00	400 00
	422				
Z-27	883	*Miscellaneous Services relating to Navigation and Shipping.....	88,800 00	76,918 29	57,910 28
	645				
Z-27	423	Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines.....	281,700 00	238,021 48	227,639 94
Z-28	424	Marine Signal Service.....	124,530 00	119,694 84	102,960 12
Z-28	425	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of Administration—Capital.....	2,522,150 00	2,489,585 87	970,647 11
	884				
Z-28	426	River St. Lawrence Ship Channel—Administration and Operation.....	268,160 00	250,345 17	191,724 85
Z-29	646	To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the East Coast—Capital.....	11,500 00	11,500 0	
Z-29	885	To provide towards the construction of a service vessel for the "Eastern Arctic Patrol"—Capital.....	800,000 00	482,415 58	

DEPARTMENT OF TRANSPORT

Z-9

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
RAILWAY SERVICE					
Z-29	Stat.	Railway Grade Crossing Fund.....	78,898 57	78,898 57	37,075 09
Z-29	427	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department.....	52,000 00	51,765 31	49,101 64
Z-30	428	Hudson Bay Railway—Construction and Improvements—Capital.....	10,500 00		12,774 83
Z-30	429	Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1948, not exceeding.....	525,000 00	266,363 92	466,895 99
Z-30	430	Prince Edward Island Car Ferry and Terminals—Construction and Improvement of Terminal Facilities—Capital (Estimated cost \$5,964,000). (Revote \$1,815,000).....	4,000,000 00	2,635,320 01	442,026 48
Z-30	431 } 887 }	To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service (Revote \$100,000)—Capital...	1,065,000 00	1,065,000 00	2,198,715 56
Z-31	432	Straits of Canso—Surveys and Investigations...	30,000 00	19,765 58	65,937 94
Z-31	888	Straits of Canso—Transportation improvements and facilities—Capital.....	250,000 00		
Z-31	433 } 889 }	Canadian Government Railways—Construction and Improvements of drainage works at Fairview Subway, Halifax, N.S.—Capital. (Revote).....	115,000 00	109,160 19	633 25
Z-31	434 } 649 }	Maritime Freight Rates Act— *Canadian National Railway Company.....	4,141,529 39	4,141,529 39	3,909,878 07
Z-32	435 } 650 }	*Various Other Railway Companies.....	1,000,000 00	948,646 61	960,838 06
GOVERNMENT EMPLOYEES' COMPENSATION					
Z-32	436	Administration of the Government Employees' Compensation Act.....	34,720 00	31,514 60	26,065 43
Z-33	Stat.	Payments of Compensation respecting Government Employees.....	864,520 99	864,520 99	523,92 02
Z-36	Stat.	Exchequer Court Awards.....	329 90	329 90	
PENSIONS AND OTHER BENEFITS					
Z-36	437	*Compassionate Allowance—Widow of the late E. J. McCoskrie.....	480 00	480 00	480 00
Z-36	438	*Pensions to former pilots.....	2,585 00	2,475 00	2,083 33
Z-36	439	*Railway Employees' Provident Fund.....	19,200 00	17,589 92	17,736 29
Z-36	651	*Payment to the widow of the late Pierre Trudelle of contributions made to the Civil Service Superannuation Fund.....	790 03	790 03	
SUPERANNUATION AND RETIREMENT BENEFITS					
Z-36	Stat.	Gratuities to families of deceased employees....	10,281 32	10,281 32	8,392 00
AIR SERVICE					
(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944 and P.C. 529 of 10th February, 1948)					
Z-37	440	Air Transport Board—Salaries and Office Expenses.....	150,000 00	134,028 66	150,729 63
Z-37	441 }	Air Service Administration.....	20,040 00	13,699 15	8,725 35
Z-37	442	To provide for assistance to the M. and C. Aviation Company Limited, as authorized by Section 16 of the Aeronautics Act, as amended.....	12,000 00		271 27

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
AIR SERVICE— <i>Concluded</i>					
<i>Civil Aviation Division</i>					
Z-37	443 } 891 }	Control of Civil Aviation, including the Admin- istration of the Aeronautics Act and Regula- tions issued thereunder.....	506,770 00	490,810 63	356,479 14
Airways and Airports—					
Z-38	444 } 892 }	*Construction and Improvements, including Radio Facilities—(Revote \$1,229,500)— Capital.....	4,899,811 00	3,676,203 35	1,845,886 03
Operation and Maintenance—					
Z-17	445 } 893 }	Civil Aviation Services.....	3,232,355 00	2,854,835 89	1,492,857 84
Z-48	446 } 894 }	Radio Aviation Services.....	1,297,226 00	1,102,324 61	1,070,332 27
Z-19	447 }	Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates.....	30,500 00	30,000 00	30,000 00
<i>Meteorological Division</i>					
Z-51	448 } 895 }	Meteorological Services.....	4,227,410 00	3,748,679 57	3,219,194 05
Z-52	449 }	Grant to Kingston Observatory.....	500 00	500 00	500 00
<i>Radio Division</i>					
Z-52	450 } 896 }	Administration of the Radio Act and Regula- tions.....	221,295 00	213,126 95	163,384 63
Z-53	451 } 897 }	Radio Direction Finding Stations, Radio Bea- cons and Radiotelegraph Stations, operation and maintenance.....	1,140,410 00	992,868 19	825,435 90
Z-55	452 } 898 }	Suppression of Radio Interferences.....	306,600 00	238,786 75	202,446 51
Z-55	453 } 652 }	Issue of Radio Receiving Licences—(Transport Department only).....	585,741 00	570,505 55	221,350 29
GOVERNMENT OWNED ENTERPRISES					
DEFICITS					
<i>Prince Edward Island Car Ferry and Terminals</i>					
Z-56	479 } 660 }	*Deficit in Operation—Calendar year 1947.....	931,855 96	931,855 96	887,964 25
<i>Canadian National Railways</i>					
Z-56	661 }	*Deficit—Calendar Year 1947, Canadian National Railways, exclusive of Eastern Lines... 5,280,432 77			
		Eastern Lines.....	10,604,761 51		
			15,885,194 28	15,885,194 28	8,961,570 49
<i>Trans-Canada Air Lines</i>					
Z-56	662 }	*Deficit—Calendar Year 1947... 1,761,042 84			
		Less: Surplus Trans-Canada Air Lines (Atlantic) Limited, year 1947.....	136,303 31		
			1,624,739 53		
		Less: Accumulated Surplus Trans- Canada Air Lines as at Decem- ber 31st, 1946.....	255,061 23		
			1,369,678 30	1,369,678 30	

DEPARTMENT OF TRANSPORT

Z-11

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
DEMobilIZATION AND RECONVERSION					
Z-13	583	Departmental Administration.....	72,740 00	68,596 24	61,022 25
Z-13	584	Transport Controller's Office.....	11,000 00	10,747 87	53,069 76
Z-14	585	Director of Merchant Seamen.....	470,340 00	287,285 66	2,768,963 94
	924				
Z-14	586	Acquisition of properties in Canada for U.S. Authorities	77,000 00	56,363 06	194,743 52
MARINE SERVICE					
Z-20	587	Nautical Service.....	118,950 00	85,209 64	61,363 06
	925				
Z-29	588	Compensation to members of Ship's Crews for loss of effects.....	7,500 00	1,282 55	9,228 44
RAILWAY AND STEAMSHIP SERVICE					
Z-32	589	Degaussing of Vessels.....	5,000 00	24 90	5,692 34
Z-32	591	Steep Rock Mines—Subsidy.....	250,000 00	240,536 92	165,829 95
Z-32	666	To provide for payment of the claim submitted by the Danish War Risk Cargo Insurance Institute of Copenhagen, Denmark, in respect of certain portions of the Danish consigned cargo laden in the M.S. <i>Europa</i> at the time of her seizure in prize in April, 1940.....	195,416 77	195,416 77	
GOVERNMENT EMPLOYEES' COMPENSATION					
Z-33	592	Administration.....	24,445 63	24,445 63	
AIR SERVICE					
<i>(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council P.C. 7995 of 13th October, 1944 and P.C. 529 of 10th February 1948)</i>					
<i>Civil Aviation Division</i>					
Z-43	593	Airways and Airports,—Construction and im- provements, including Radio Facilities—			
	927	Capital.....	6,314,067 10	4,964,464 21	4,059,563 76
		Demobilization and Reconversion.....	562,642 90	562,642 90	
		Airways and Airports—Operation and Mainte- nance—			
Z-49	594	Operation and Maintenance of Municipal			
	928	and Other Airports.....	446,150 00	415,882 87	519,244 43
Z-49	595	Airway and Airport Traffic Control.....	825,832 00	759,165 91	682,466 86
	929				
Z-48	596	Radio Aviation Services.....	2,244,955 00	2,034,096 18	1,681,714 64
	930				
Z-50	597	Care, Operation and Maintenance of Royal			
	931	Canadian Air Force Airfields transferred to the Department of Transport.....	417,935 00	372,853 47	574,740 04
Z-50	598	North East (Crimson) Staging Route—Mainte- nance of Airfields.....	44,000 00	32,711 49	49,655 26
	932	Alaska Communications System—			
Z-50	599	Additions and Betterments including trans- port equipment—Capital.....	216,000 00	213,177 99	
Z-50	600	*Operating Deficit—Fiscal Year 1947-48.....	682,000 00	293,463 50	
Z-47	668	*Contribution to the State of Michigan, U.S.A. towards the construction and development of airways facilities at Houghton and Grand Marais, Michigan, U.S.A.....	58,950 15	58,950 15	
Z-47	Stat.	Exchequer Court Awards (Airways and Air- ports—Civil Aviation—Capital).....	9,147 90	9,147 90	

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
AIR SERVICE— <i>Concluded</i>					
Radio Division					
Z-52	601	Administration of the Radio Act and Regulations.....	252,520 00	194,689 09	167,610 80
Z-55	602	Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations—Operation and Maintenance.....	193,750 00	173,152 89	198,857 48
		<i>Expenditures: from Appropriations not required for 1947-48.....</i>			2,057,888 49
			75,756,831 86	68,068,459 24	52,301,058 45
ADJUSTING ENTRIES					
WRITE-DOWN OF NON-ACTIVE ASSETS					
Z-56	Stat.	Canadian National Railways Securities Trust Stock, Canadian National Railways Capital Revision Act, c. 22, 1937.....	1,885,469 41	1,885,469 41	1,307,952 35
Z-57		Civil Aviation—Airways and Airports—Contribution to the State of Michigan, U.S.A., re Airways Facilities.....	158,406 95	158,406 95	
		Grand Total.....	\$77,800,708 22	\$70,112,335 60	\$53,609,010 80

* Complete title is shown in the following details.

NOTE: Votes 590 and 926 (Steep Rock Mines, Limited) totalling \$150,000 were in connection with authorization for an investment by the Dominion, and, consequently, the amount is not included in the above statement. Details of the relevant transactions will be found under Investments—Miscellaneous (see Open Accounts further on in this section).

Comparative Summary by Classification of Expenditures

	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
Ordinary	30,395,799 87	28,358,207 91	21,687,540 14
Special			6,300 00
Capital	20,213,176 00*	15,655,975 10	11,200,247 02
Government-Owned Enterprises	18,186,728 54	18,186,728 54	9,849,534 74
Demobilization and Reconversion	6,961,127 45**	5,867,547 69	9,557,436 55
	75,756,831 86	68,068,459 24	52,301,058 45
Adjusting Entries	2,043,876 36	2,043,876 36	1,307,952 35
	\$ 77,800,708 22	\$ 70,112,335 60	\$ 53,609,010 80

*Including \$6,530,067.10 voted under Demobilization and Reconversion.

**Excluding provision for advances of \$150,000 (see Investments—Miscellaneous, further on in this section).

Salary of Minister, Hon. Lionel Chevrier, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act No. 5, c. 61, 1931.....	\$ 2,000 00

Hon. Lionel Chevrier received travelling expenses of \$1,585 which were charged to Vote 402.

Vote 402 (and (a) Vote 874, Further Supplementary Estimates; (b) Vote 640, Further Supplementary Estimates) Further amount required to provide for an additional deputy minister for the Department of Transport to be appointed by the Governor in Council and to be called the Deputy Minister of Transport for Air Services, to hold office during pleasure, and to have and exercise such powers, duties and functions with respect to the Air Services Branch of the said Department as may be specified by the Minister of Transport—Amount required for 1947-48

Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	507,383 00	493,383 00	490,628 92
Other Pay-list Items	4,892 00	1,892 00	1,643 44
Travelling Expenses	11,200 00	19,200 00	18,577 00
Telegrams and Telephones	6,820 00	6,820 00	6,449 48
Printing and Stationery	19,995 00	28,995 00	28,995 00
Sundries—Miscellaneous and Unforeseen Expenses: To provide for any special investigations or examinations that may be required in connection with matters administered by the Department, legal expenses, arbitration proceedings, advice and assistance of experts, damages, and for general office expenses not otherwise provided for	20,000 00	20,000 00	19,604 19
	<u>\$ 570,290 00</u>	<u>\$ 570,290 00</u>	<u>\$ 565,898 03</u>

The total expenditures for this service were \$634,494.27, of which \$68,596.21 was charged to the following Demobilization and Reconversion Vote 583.

As at March 31, 1948, there were 233 salaried employees being paid from this vote, of whom 96 were permanent and 137 temporary.

The Canadian National Railways was reimbursed an amount of \$5,320.20 (including \$2,660.10 charged to Vote 584) for the salary of B. S. Liberty on loan to the Department. This official received travelling expenses of \$733.10.

Vote 583 Departmental Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	66,700 00	65,600 00	63,030 57
Other Pay-list Items	640 00	640 00	505 19
Allowances	2,400 00	1,600 00	1,399 76
Travelling Expenses	1,500 00	3,400 00	2,584 10
Printing and Stationery	1,500 00	1,500 00	1,076 62
	<u>\$ 72,740 00</u>	<u>\$ 72,740 00</u>	<u>\$ 68,595 24</u>

As at March 31, 1948, there were 38 temporary salaried employees being paid from this vote.

The Canadian National Railways was reimbursed for the salaries of the following employees on loan to the Department: A. B. Hopper (to July 31), \$1,445.36; W. R. Leavitt, \$4,383.32. W. R. Leavitt received travelling expenses of \$2,304.10.

Vote 584 Transport Controller's Office

	Estimates	Allotments	Expenditures
Temporary Assistance	8,000 00	9,937 00	9,936 89
Other Pay-list Items	60 00	60 00	30 60
Travelling Expenses	1,200 00	400 00	346 15
Telegrams and Telephones	1,000 00	345 00	297 29
Materials and Supplies	200 00	20 00	4 39
Sundries	540 00	238 00	132 55
	<u>\$ 11,000 00</u>	<u>\$ 11,000 00</u>	<u>\$ 10,747 87</u>

This vote is to provide for the continuance, on a sharply reduced basis, of certain activities and for the retention of a local office to complete the closing of this service.

As at March 31, 1948, there were no salaried employees being paid from this vote.

Companies from which the following officials were on loan for this service were reimbursed in the amounts shown: Canadian Banana Co., T. M. Stitt (to May 10), \$346.67; Canadian National Railways, B. S. Liberty, \$2,660.10; J. J. B. Renaud (to Sept. 30), \$1,472.82; Canadian Pacific Railway Co., D. H. Potts (to May 31), \$542.18; A. P. Raymond (to Aug. 31), \$992.70.

Vote 585 (and Vote 924, Further Supplementary Estimates)		Director of Merchant Seamen		
		Estimates	Allotments	Expenditures
	Temporary Assistance	45,132 00	45,132 00	33,821 92
	Other Pay-list Items	368 00	368 00	161 08
	Travelling Expenses	3,000 00	3,000 00	1,316 87
	Benefits to Merchant Seamen—			
A	War Service Bonus	5,000 00	7,000 00	6,464 57
B	Special Bonus at end of War	262,000 00	258,000 00	191,895 51
C	Vocational Training	97,040 00	95,050 59	38,662 52
	Repatriation of United Kingdom Seamen	25,000 00	25,000 00	1,316 38
	Rail Warrants Issued to Seamen		2,000 00	385 64
	Workmen's Compensation payments to Manning Pool		1,739 41	1,739 41
	Special Sickness Payments		250 00	242 01
D	Payment to the Unemployment Insurance Fund	20,000 00	20,000 00	9,295 57
	Communication Services		1,200 00	488 05
	Printing and Stationery		1,200 00	168 07
	Sundries	12,800 00	10,400 00	1,328 06
		<u>\$ 470,340 00</u>	<u>\$ 470,340 00</u>	<u>\$ 287,285 66</u>

This vote was provided for the expenses of the continuation of this service for the payment of authorized benefits during the demobilization period.

A P.C. 149/2705 of April 18, 1944, authorized, effective April 1, 1944, a war service bonus to seamen of 10 per cent of their total earnings (less overtime) while serving under the two-year Manning Pool Agreement. This allotment was provided to pay claims of seamen whose return to Canada had been delayed.

B P.C. 3227, of May 3, 1945, authorized a special bonus payment of 10 per cent based on earnings, to be paid at the end of the war to those seamen who served at least six months in dangerous waters since September 10, 1939. The amount in this allotment was to pay recurring instalments after April 1, 1947, to settle claims of the next-of-kin of deceased seamen who lost their lives as a result of enemy action, and to pay claims of seamen whose return to Canada had been delayed. The Special Bonus is not payable for any period during which a war service bonus may have been received.

C In accordance with Section II of P.C. 3227, of May 3, 1945, a system of vocational training for any seaman who had received the special bonus was inaugurated in 1946. Existing nautical and engineering schools at the principal seaports and the Department's Prescott establishment were used to provide the necessary tuition to candidates. Allowances for seamen, officers and engineers undergoing training were fixed at the same rate paid to veterans, namely, \$60 per month to a single person with no dependents, and \$90 to a married man, with additional amounts for dependent children.

D Merchant seamen to whom the war service bonus or special bonus was payable were included as veterans in the provisions of Part IV of the Unemployment Insurance Act, c. 46, 1940, as amended. Payments of out-of-work benefits during the intervening period between the date of service termination and the date they would be eligible to receive unemployment insurance benefits were made by the Unemployment Insurance Commission and this amount was provided to reimburse the Commission for such payments upon certification by the Director of Merchant Seamen. These special benefits terminated July 1, 1947.

As at March 31, 1948, there were 4 temporary salaried employees being paid from this vote.

Vote 586 Acquisition of properties in Canada for U.S. Authorities.....	77,000 00
Expenditures	\$ 56,363 06

The Canadian National Railways received \$42,651.51 for rental of properties at Prince Rupert, B.C.

ADMINISTRATION OF THE TRANSPORT ACT

Salaries of the Board of Transport Commissioners for Canada, Railway Act, c. 170, R.S., as amended	\$ 61,983 66
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As at March 31, 1948, there were 6 Commissioners being paid from this account.

Vote 403 Board of Transport Commissioners for Canada—Administration, Maintenance and Operation

	Estimates	Allotments	Expenditures
Salaries	373,568 00	361,068 00	357,976 53
Other Pay-list Items	296 00	696 00	583 01
Travelling Expenses	23,000 00	28,500 00	28,166 69
Telegrams and Telephones	600 00	1,100 00	1,063 12
A Printing and Stationery	11,000 00	16,500 00	16,340 48
B Official Reporting, including amount of Reporting Contract ..	12,000 00	18,100 00	18,059 85
Official Car	5,000 00	3,500 00	3,221 28
Sundries	5,000 00	1,000 00	879 72
	<u>\$ 430,464 00</u>	<u>\$ 430,464 00</u>	<u>\$ 426,290 68</u>

As at March 31, 1948, there were 133 salaried employees being paid from this vote, of whom 86 were permanent and 47 temporary.

A An amount of \$1,000 was paid to the Canada Law Book Co., Ltd., Toronto, as a contribution towards the cost of publication of reports of the principal decisions of the Board in *Canadian Railway and Transportation Cases*, Volume 60.

B Payment was made to R. Butcher, Toronto.

CANALS SERVICE**Vote 404 Canals Service—Administration**

	Estimates	Allotments	Expenditures
Salaries	52,569 00	50,869 00	42,094 47
Other Pay-list Items	395 00	45 00	28 08
Travelling Expenses	2,000 00	2,350 00	2,044 61
Telegrams and Telephones	1,800 00	1,800 00	1,675 50
Printing and Stationery	800 00	2,500 00	1,324 95
Sundries	336 00	336 00	292 92
	<u>\$ 57,900 00</u>	<u>\$ 57,900 00</u>	<u>\$ 47,460 53</u>

As at March 31, 1948, there were 14 salaried employees being paid from this vote, of whom 12 were permanent and 2 temporary.

Vote 405 (and Vote 375, Further Supplementary Estimates) Canals—Operation and Maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	2,582,086 60	2,518,311 60	2,518,039 27
Other Pay-list Items	8,975 80	6,675 80	6,216 89
Travelling Expenses	20,950 00	23,400 00	22,989 24
Telegrams and Telephones	9,364 00	9,364 00	8,597 46
Printing and Stationery	6,735 00	13,735 00	13,661 90
Materials and Supplies	309,021 00	423,771 00	423,116 05
Equipment, Rentals and Repairs	82,214 00	49,339 00	48,993 51
Freight, Express and Cartage	8,750 00	9,150 00	4,964 20
Contracts and Agreements—			
Light, Power and Water	32,163 75	69,163 75	69,102 02
Bridge Operation	25,214 00	47,214 00	47,036 09
Construction	81,010 00	4,010 00	3,855 00
Local Service Contracts	6,730 00	30 00	
Allowances	13,725 00	7,225 00	7,128 59
Sundries	37,420 85	42,970 85	42,205 21
	<u>\$3,224,360 00</u>	<u>\$3,224,360 00</u>	<u>\$3,215,905 43</u>

As at March 31, 1948, there were 943 salaried employees being paid from this vote, of whom 706 were permanent and 237 temporary.

A summary of the expenditures from this vote by canals follows Vote 406, Canals Improvements.

Vote 406 (and Vote 876, Further Supplementary Estimates) Canals Improvements

	Estimates	Allotments	Expenditures
Wages—Casual Labour	101,871 00	101,871 00	77,603 91
Other Pay-list Items	724 00	724 00	355 72
Travelling Expenses	1,755 00	1,755 00	1,615 43
Materials and Supplies	123,281 00	112,281 00	70,046 98
Freight, Express and Cartage	1,650 00	6,150 00	5,743 99
Contracts and Agreements—Repairs and Improvements	172,100 00	178,600 00	175,872 30
Land Acquisition	41,650 00	41,650 00	25,706 50
Contributions	52,500 00	52,500 00	2,578 25
Professional Services	2,000 00	2,000 00	
Sundries	8,289 00	8,289 00	7,455 48
	<u>\$ 505,820 00</u>	<u>\$ 505,820 00</u>	<u>\$ 366,978 59</u>

The allotments by projects, as approved by Treasury Board, and the expenditures follow:

	Allotments	Expenditures
St. Peters Canal, N.S.		
One pair of lock gates	9,000 00	6,527 04
Quebec Canals		
Dredging fleet		
One flat scow to replace Scow No. 4	8,000 00	7,953 86
Lachine Canal		
A Steel gates in weir at Lock No. 5	27,000 00	10,800 00
Pointing and guniting walls south Lock No. 2	8,950 00	6,414 56
	<i>35,950 00</i>	<i>17,214 56</i>
Soulanges Canal		
One pair of lower lock gates	12,200 00	12,158 99
One gate for upper Lock No. 4	3,500 00	
	<i>15,700 00</i>	<i>12,158 99</i>
Ontario-St. Lawrence Canals		
Cornwall Canal		
One wooden-deck scow	7,000 00	5,875 91
One set remote control gate machines	6,000 00	
Highway traffic gates on Cornwall Bridge	3,700 00	3,700 00
	<i>16,700 00</i>	<i>9,575 91</i>
Williamsburg Canals		
Galops Canal		
Cardinal Swing Bridge—Electrically operated highway gates	8,000 00	2,032 77
Rapids Plat Canal		
Lock 23—Timber booms upstream	4,320 00	2,991 93
	<i>12,320 00</i>	<i>5,024 70</i>
Murray Canal, Ont.		
B Brighton Road Bridge—New swing span	61,500 00	59,929 12
Rideau Canal, Ont.		
Kilmarnock—Rebuild in reinforced concrete old timber crib waste weirs	16,500 00	16,460 19
Ottawa—Rebuild retaining wall near Isabella Street	25,000 00	24,999 32
	<i>41,500 00</i>	<i>41,459 51</i>
Sault Ste. Marie Canal, Ont.		
Items under \$5,000	2,700 00	977 27
Trent Canal, Ont.		
One welded steel diesel tug	31,000 00	
Hamlet Bridge—Repair concrete river pier	4,200 00	4,151 88
Bobcaygeon—Repair river wall	7,500 00	6,272 44
Fenelon Falls—Provide spare lockgates	5,000 00	4,445 97
Devil's Lake—Rebuild Devil's Lake dam	3,100 00	
Crab Lake—Rebuild in timber Crab Lake dam	14,100 00	14,096 74
Reservoir Lakes—Rebuild and repair reservoir dams	13,800 00	13,152 85
Lock 12—Washago—Hastings—Burleigh—restore concrete in canal structures ..	13,000 00	12,993 31
Lock 41—Contribution to new bridge	20,000 00	
Contribution to the Counties of Peterborough, Northumberland and Durham towards the reconstruction of a pier of the Bensfort Bridge over the Otonabee River	7,500 00	2,578 25
General—Provide for supply of new buoys	2,000 00	1,987 84
	<i>121,200 00</i>	<i>59,684 28</i>

	<u>Allotments</u>	<u>Expenditures</u>
Welland Canals, Ont.		
C Enlargement of Pondage Area above Lock No. 7 to divert Shriner's Creek and related works	135,000 00	131,541 95
Haldimand County—Improve drainage of lands impaired by Welland Canal feeder	25,000 00	
Welland County—Raise elevation Highway No. 20 to prevent flooding	12,800 00	12,800 00
Items under \$5,000	8,450 00	2,131 40
	<u>181,250 00</u>	<u>146,473 35</u>
	<u>\$ 505,820 00</u>	<u>\$ 366,978 59</u>

A A contract amounting to \$29,070 was awarded to the Dominion Bridge Co., Ltd., for the supply, delivery and erection of two steel regulating gates for weir of old Lock No. 5, Lachine Canal. Payments in the current fiscal year were \$10,800.

B The Central Bridge Co., Ltd., completed a contract, amounting to \$41,769.35, for the fabrication and erection of a steel highway swing bridge over the Murray Canal at Brighton Road, Township of Murray, Ont., and payment in full was made in the current year.

C A contract on a unit price and lump sum basis amounting to \$135,000 was awarded to C. A. Pitts General Contractor Ltd., for the enlargement of Pondage at Lock No. 7, Welland Ship Canal in the vicinity of Locks Nos. 21 and 22, Third Welland Canal and for the construction of a flushing culvert to Beaver Dams Creek Culvert, Welland Canal. Payments in the current fiscal year were \$105,536.07.

A payment of \$13,294 was made to James Davis and Catherine Davis for acquisition of land at Shriner's Creek, Ont., and for damages caused by reduction of area and severance of property, in connection with the enlargement of Pondage at Lock No. 7, Welland Ship Canal.

The following is a comparative statement of expenditures by Canals, etc., chargeable to Appropriations for Canals—Operation and Maintenance, and Canals—Improvements.

	1947-48			1946-47		
	Operation	Maintenance	Improvements	Operation	Maintenance	Improvements
Murray Canal.....	9,480 45	3,234 61	59,929 12	10,741 99	4,659 20	10,976 60
Ontario-St. Lawrence Canals Headquarters.....	41,099 50	13,035 50	.....	40,158 22	10,940 84	.....
Cornwall Canal.....	135,600 17	105,144 71	9,575 91	117,775 49	106,745 02	2,474 19
Williamsburg Canals.....	86,680 66	39,031 05	5,024 70	84,752 60	25,048 31	1,747 18
St. Peter's Canal (N.S.).....	21,328 83	2,387 08	6,527 04	19,376 47	3,600 09	16,778 63
Quebec Canals Headquarters.....	43,370 02	.....	.....	41,280 24	.....	.....
Carillon and Grenville Canals.....	51,185 23	98,940 65	.....	44,844 47	64,448 54	15,708 45
Chambly Canal.....	63,722 11	51,416 44	.....	57,771 28	37,244 83	2,460 09
Quebec Dredging Fleet.....	26,652 03	22,295 97	7,953 86	32,282 63	11,633 90	.....
Hungry Bay Dyke.....	.....	5,078 79	.....	.....	2,575 70	.....
Lachine Canal.....	261,871 83	197,613 31	17,214 56	246,568 12	149,265 63	.....
St. Anne's Lock.....	9,439 27	5,999 51	.....	8,016 05	5,050 96	.....
St. Ours' Lock.....	9,064 72	6,433 97	.....	8,211 51	8,981 17	.....
Soulanges Canal.....	107,143 55	91,889 92	12,158 99	97,593 94	77,672 61	.....
Rideau Canal.....	152,681 65	118,852 91	41,459 51	136,432 24	118,127 87	10,000 00
Sault Ste. Marie Canal.....	64,199 41	32,747 68	977 27	56,737 69	39,500 44	536 85
Trent Canal.....	229,463 01	90,906 07	59,684 28	202,728 68	57,231 66	102,572 01
Welland Canals.....	618,974 61	398,940 21	146,473 35	585,095 97	299,967 20	38,499 93
	\$1,931,957 05	\$1,283,948 38	\$366,978 59	\$1,790,367 59	\$1,022,693 97	\$201,753 93

Vote 407 To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations

	Estimates	Allotments	Expenditures
Temporary Assistance	10,000 00	10,000 00	29 03
Travelling Expenses	4,500 00	4,500 00	3,238 29
Printing and Stationery	5,600 00	5,600 00	1,905 94
Materials and Supplies	1,500 00	1,500 00	49 53
Contracts and Agreements—Borings	4,000 00	4,000 00	
Sundries	14,400 00	14,400 00	2,557 80
	<u>\$ 40,000 00</u>	<u>\$ 40,000 00</u>	<u>\$ 7,780 59</u>

Vote 408 To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the Hydro-Electric Power Development of the Beauharnois Light, Heat and Power Company, Limited

	Estimates	Allotments	Expenditures
Temporary Assistance	500 00	500 00	
Travelling Expenses	1,000 00	1,000 00	288 30
Materials and Supplies	500 00	500 00	102 94
Sundries	500 00	500 00	
	<u>\$ 2,500 00</u>	<u>\$ 2,500 00</u>	<u>\$ 391 24</u>

MARINE SERVICE**Vote 409 (and Vote 641, Further Supplementary Estimates) Marine Service Administration**

	Estimates	Allotments	Expenditures
Salaries	13,773 00	15,773 00	15,388 92
Other Pay-list Items	120 00		
Travelling Expenses	700 00	640 00	605 16
Telegrams and Telephones	300 00	610 00	609 73
Printing and Stationery	200 00	170 00	137 97
Sundries	100 00		
Expenses of delegation to the United Maritime Consultation Council, Geneva	15,000 00	13,000 00	7,085 10
	<u>\$ 30,193 00</u>	<u>\$ 30,193 00</u>	<u>\$ 23,826 88</u>

As at March 31, 1948, there were 4 permanent salaried employees being paid from this vote.

Vote 410 Administration of Floating Equipment

	Estimates	Allotments	Expenditures
Salaries	20,250 00	20,250 00	19,881 70
Other Pay-list Items	60 00	60 00	38 30
Travelling Expenses	2,960 00	2,760 00	2,295 77
Telegrams and Telephones	3,000 00	3,000 00	3,000 00
Printing and Stationery	200 00	575 00	570 53
Sundries	400 00	225 00	139 64
	<u>\$ 26,870 00</u>	<u>\$ 26,870 00</u>	<u>\$ 25,925 94</u>

As at March 31, 1948, there were 8 salaried employees being paid from this vote, of whom 4 were permanent and 4 temporary.

Vote 411 Nautical Service Administration

	Estimates	Allotments	Expenditures
Salaries	29,742 00	29,742 00	27,938 50
Other Pay-list Items	408 00	408 00	42 12
Printing and Stationery	1,000 00	1,000 00	567 87
Sundries	700 00	700 00	569 81
	<u>\$ 31,850 00</u>	<u>\$ 31,850 00</u>	<u>\$ 29,118 30</u>

The total expenditures for this service were \$114,327.94, of which \$85,209.64 was charged to the following Demobilization and Reconversion Votes 587 and 925.

As at March 31, 1948, there were 10 salaried employees being paid from this vote, of whom 7 were permanent and 3 temporary.

Vote 587 (and Vote 925, Further Supplementary Estimates) Nautical Service

	Estimates	Allotments	Expenditures
Temporary Assistance	60,950 00	60,950 00	56,513 31
Other Pay-list Items	1,500 00	1,500 00	433 42
Travelling Expenses	4,500 00	4,500 00	1,771 63
Telegrams and Telephones	1,200 00	1,200 00	1,063 31
Printing and Stationery	1,000 00	3,000 00	2,684 97
Grants for Life Saving	1,000 00	1,000 00	105 00
Repatriation of Canadian Merchant Seamen ex-Prisoners of War..	30,000 00	30,000 00	8,773 51
Sundries	6,300 00	4,300 00	3,142 66
Payments to Canadian Merchant Seamen ex-Prisoners of War of balances credited in bank and embassy money account books ...	12,500 00	12,500 00	10,721 83
	<u>\$ 118,950 00</u>	<u>\$ 118,950 00</u>	<u>\$ 85,209 64</u>

As at March 31, 1948, there were 27 temporary salaried employees being paid from this vote.

Vote 412 (and Vote 642, Further Supplementary Estimates) Marine Service Steamers, including Icebreakers—Maintenance, Operation and Repairs

	Estimates	Allotments	Expenditures
Salaries and Wages	947,373 00	961,536 18	961,536 18
Allotted from Vote 73, Salaries, etc.	60,262 01	60,262 01	60,262 01
Other Pay-list Items		5,577 36	5,577 36
Board Allowances	219,700 00	208,664 85	208,664 85
Travelling Expenses	2,950 00	2,439 54	2,439 54
Telegrams and Telephones	1,125 00	2,156 89	2,156 89
Printing and Stationery	830 00	1,178 38	1,178 38
Fuel	518,150 00	572,624 07	572,624 07
Materials and Supplies	172,500 00	177,246 00	177,246 00
Repairs to Vessels and Equipment	507,250 00	434,992 85	434,992 85
Freight, Express and Cartage	705 00	2,354 61	2,354 61
Sundries	29,950 00	31,762 27	31,762 27
	<u>\$2,460,795 01</u>	<u>\$2,460,795 01</u>	<u>\$2,460,795 01</u>

As at March 31, 1948, there were 575 salaried employees being paid from this vote, of whom 116 were permanent and 459 temporary.

The following is a comparative statement of expenditures by steamers:

	1947-48	1946-47
P.E.I. District:		
<i>Brant</i>	103,074 34	68,158 25
<i>Sauvel</i>	207,748 46	
Nova Scotia District:		
<i>Bernier</i>	97,232 14	80,461 72
<i>Franklin</i>		2,512.66
<i>Halifax</i> (Launch)	2,545 28	2,839 89
<i>Lady Laurier</i>	228,571 48	150,608 40
<i>Ocean Eagle</i>		1,454 06
<i>Sauvel</i>		209,674 53
<i>Sauvel—Icebreaking</i>		59 53
New Brunswick District:		
<i>Dollard</i>	180,534 28	171,207 78
<i>Franklin</i>	145,712 95	50,022 69
<i>Laurentian</i>		21,607 52
Montreal District:		
<i>Argenteuil</i>	46,463 57	38,070 10
<i>Francois "C" (M. V. Francois)</i>	1,787 86	4,632 40
<i>Safeguarder</i>	113,542 11	90,370 63
<i>Vercheres</i>	58,851 47	39,579 10
Seasonal Vessels	5,883 22	4,845 14
Quebec District:		
<i>Chesterfield</i>	114,843 25	90,185 27
<i>Druid</i>		2,743 81
<i>Ernest Lapointe</i>		227 92
<i>Ernest Lapointe—Icebreaking</i>	46,190 85	38,327 62
<i>Fundy</i>		342 76
<i>Jalobert</i>		4,104 70
<i>Lady Grey</i>	98,595 83	112,419 42
<i>Lady Grey—Icebreaking</i>	47,021 25	
<i>Lanoraie</i>	37,257 94	37,776 95
<i>Murray Stewart</i>		952 14
<i>N. B. McLean</i>	206,205 74	191,131 83
<i>N. B. McLean—Icebreaking</i>	95,623 55	75,496 80
Prescott District:		
<i>Grenville</i>	82,304 83	67,141 11
Parry Sound District:		
<i>May Hill</i>		5,864 45
<i>St. Hiliers</i>	96,727 15	74,836 39
<i>C. P. Edwards</i>	88,464 25	72,889 14
Victoria District:		
<i>Berens</i>	37,552 62	26,147 19
<i>Estevan</i>	153,040 05	148,096 39
Prince Rupert District:		
<i>Alberni</i>	115,457 65	96,259 74
<i>Birnie</i>	30,483 69	24,844 52
General Account	19,079 20	19,500 02
	<u>\$2,460,795 01</u>	<u>\$2,025,392 57</u>

Vote 413 (and Vote 877, Further Supplementary Estimates) Construction, Maintenance and Supervision of Aids to Navigation, including Salaries and Allowances to Lightkeepers

	Estimates	Allotments	Expenditures
Salaries and Wages	1,658,702 00	1,696,102 00	1,695,730 44
Other Pay-list Items	28,620 00	4,630 00	4,372 41
Living Allowances	5,000 00	5,500 00	5,266 40
Allowances (Board on Lightships)	11,000 00	13,500 00	13,204 90
Allowances—Special Allowances to Lightkeepers	49,180 00	41,180 00	35,444 11
Travelling Expenses	24,050 00	28,800 00	28,395 82
Telegrams and Telephones	5,230 00	6,230 00	5,488 62
Printing and Stationery	5,500 00	6,800 00	6,072 61
Materials and Supplies	315,440 00	694,350 00	693,636 64
Repairs to Lightships	40,000 00	51,500 00	45,583 82
Improvements, Replacements and Repairs	645,800 00	156,630 00	156,309 57
Freight, Express and Cartage	15,890 00	18,890 00	18,492 06
Contracts and Agreements (Buoy Maintenance)	74,250 00	74,250 00	60,204 49
Land—Rentals	3,000 00	3,000 00	
Sundries	54,350 00	134,650 00	134,097 93
	<u>\$2,936,012 00</u>	<u>\$2,936,012 00</u>	<u>\$2,902,299 82</u>

The allotments by projects, as approved by Treasury Board, and the expenditures follow:

	Allotments	Expenditures
Prince Edward Island Agency		
Agency Generally—Agency requirements, buoys, chain	7,700 00	7,418 88
Projects under \$5,000	25,945 00	21,680 33
	<i>33,645 00</i>	<i>29,099 21</i>
Nova Scotia Agency		
A Battery Point, N.S., new dwelling for lightkeeper	10,000 00	10,000 00
B Jeddore Rock, N.S., new combined light and dwelling	18,920 00	18,920 00
Maugers Beach, N.S., new breakwater—concrete or rubble	400 00	329 55
Agency Generally—		
Minor repairs	7,700 00	6,135 83
Buoys, mooring and accessories	26,170 00	26,105 61
Projects under \$5,000	24,155 00	24,077 26
	<i>87,345 00</i>	<i>85,568 25</i>
New Brunswick Agency		
Machias Seal Island, N.S., two new engines, compressors and installation	3,110 00	3,108 82
Letite Light and Alarm, N.B., reconstruction of breakwater 270' x 8' x 5' destroyed by sea	2,000 00	1,841 66
Agency Generally—Buoys, moorings, accessories, etc.	29,000 00	28,970 69
Projects under \$5,000	10,410 00	9,336 45
	<i>44,520 00</i>	<i>43,257 62</i>
Quebec Agency		
Shippigan Lightstation, N.B., new foundation for light tower	4,500 00	4,018 21
Quebec, Que., repairs to lights, buoy equipment	9,000 00	8,384 49
14 new steel winter buoys	11,700 00	11,675 00
Projects under \$5,000	12,900 00	11,721 45
	<i>38,100 00</i>	<i>35,799 15</i>
Montreal Agency		
Sorel Buoy Depot, Que., buoy equipment	29,500 00	29,434 20
Agency Generally—Unforeseen major repairs to lighthouses and buoys in the district	2,700 00	2,691 28
Projects under \$5,000	20,980 00	20,821 58
	<i>53,180 00</i>	<i>52,947 06</i>
Prescott Agency		
Buoy equipment	13,000 00	12,901 34
Projects under \$5,000	23,000 00	22,944 81
	<i>36,000 00</i>	<i>35,846 15</i>
Parry Sound Agency		
Projects under \$5,000	30,610 00	30,179 55
Victoria Agency		
C New Westminster Elevator Dock	18,600 00	18,582 50

	Allotments	Expenditures
D Prospect Point, B.C., new concrete lighthouse tower and new fog alarm equipment	10,400 00	9,969 39
West Coast Trail, B.C., repair and renew bridges and carry out necessary grading and bushing	6,100 00	4,787 73
Projects under \$5,000	36,230 00	33,258 36
	71,330 00	66,597 98
Prince Rupert Agency		
Seal Cove, B.C., transfer of agency headquarters	10,500 00	8,099 72
Projects under \$5,000	12,500 00	11,263 49
	23,000 00	19,363 21
Northwest Territories		
E Transportation and maintenance	27,600 00	27,596 24
	<u>\$ 445,330 00</u>	<u>\$ 426,254 42</u>

As at March 31, 1948, there were 1,179 salaried employees being paid from this vote, of whom 403 were permanent and 776 temporary.

A R. E. Corkum completed a contract for the construction of a bungalow and small shed at Battery Point Lighthouse, N.S., and was paid \$10,000.

B The Nova Scotia Construction Co., Ltd., completed a contract for the construction of a combined dwelling and light at Jeddore Rock, N.S., and was paid \$18,920.

C The British Columbia Bridge and Dredging Co., Ltd., completed a contract for the reconstruction of a Government Elevator Dock at New Westminster, B.C., and was paid a total of \$139,428.12, including \$17,649.12 paid in 1947-48.

D J. C. Dill completed a contract for the construction of a reinforced concrete lighthouse tower at Prospect Point, B.C., and was paid \$7,711.95.

E Russell Brothers Ltd., completed a contract for a motor workboat for servicing aids to navigation on lakes of the Northwest Territories, and was paid a total of \$37,246.87, including \$24,614.11 paid in 1947-48.

The following is a comparative statement of expenditures by agencies:

	1947-48		1946-47	
	Operation and Maintenance	Improvements, Replacements and Repairs	Operation and Maintenance	Improvements, Replacements and Repairs
Agencies:				
Nova Scotia	429,584 78	85,568 25	405,418 39	96,933 37
Prince Edward Island	254,496 91	29,099 21	207,932 09	28,748 58
New Brunswick	311,492 68	43,257 62	254,311 00	24,375 07
Quebec	455,898 84	35,799 15	411,467 53	18,089 72
Montreal	237,867 85	52,947 06	244,247 73	57,199 02
Prescott	211,530 85	35,846 15	185,637 74	51,140 07
Parry Sound	207,324 05	30,179 55	189,246 00	17,795 00
Kenora Sub	10,276 50		7,871 84	
Selkirk	12,876 01		12,217 88	
Victoria	189,690 97	66,597 98	161,000 35	157,181 00
Prince Rupert	77,252 70	19,363 21	66,234 57	2,270 95
Northwest Territories	14,400 00	27,596 24	15,812 57	12,632 76
General			3,456 00	
	<u>\$ 2,412,692 14</u>	<u>\$ 426,254 42</u>	<u>\$ 2,164,853 69</u>	<u>\$ 466,365 54</u>

The balance of the expenditures from this account was for Administration—Departmental Headquarters and amounted to \$63,353.26 as compared with \$61,978.03 in 1946-47.

Vote 414 (and Vote 378, Further Supplementary Estimates) Agencies—Salaries and Office Expenses			
	Estimates	Allotments	Expenditures
Salaries and Wages	289,082 00	289,082 00	272,028 61
Other Pay-list Items	666 00	676 00	674 22
Living Allowances	2,040 00	2,040 00	1,711 21
Travelling Expenses	2 897 00	3,087 00	3,063 86
Telegrams and Telephones	10,200 00	10,200 00	7,890 42
Printing and Stationery	6,350 00	6,750 00	6,710 08
Materials, Supplies and Equipment	6,770 00	6,770 00	6,016 30
Freight, Express and Cartage	325 00	325 00	23 19
Contracts and Agreements—(Light, Power and Water)	4,350 00	2,850 00	2,067 17
Sundries	6,210 00	7,110 00	7,030 55
	<u>\$ 328,890 00</u>	<u>\$ 328,890 00</u>	<u>\$ 307,215 58</u>

As at March 31, 1948, there were 132 salaried employees being paid from this vote, of whom 82 were permanent and 50 temporary.

The following is a comparative statement of expenditures by Agencies:

	1947-48	1946-47
Administration	2,188 57	1,982 39
Agencies:		
Nova Scotia	45,844 56	43,656 90
Prince Edward Island	32,608 73	29,164 40
New Brunswick	37,440 10	35,293 53
Quebec	61,471 18	63,067 47
Montreal	29,276 94	28,264 47
Prescott	23,434 59	23,892 53
Parry Sound	30,415 63	25,948 60
Victoria	25,671 78	25,016 90
Prince Rupert	18,863 50	17,614 09
	<u>\$ 307,215 58</u>	<u>\$ 293,901 28</u>

Vote 415 Maintenance and Repairs to Wharves

	Estimates	Allotments	Expenditures
Materials and Supplies	1,500 00	1,500 00	879 10
Travelling Expenses	1,500 00	1,500 00	519 71
Sundries	2,000 00	2,000 00	933 33
	<u>\$ 5,000 00</u>	<u>\$ 5,000 00</u>	<u>\$ 2,332 14</u>

Vote 416 To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation.....	30,000 00
Expenditures	\$ 30,000 00

This vote was provided for the cost of breaking ice before the opening of navigation in the spring and towards the close of navigation in the fall to permit the free movement of shipping.

Payment was made to the United Towing and Salvage Co., Ltd., Port Arthur, operating under a two year contract, effective July 2, 1947.

Vote 417 (and Vote 643, Further Supplementary Estimates) To provide for Canada's share of the cost of the North Atlantic Ice Patrol.....	26,230 00
Expenditures	\$ 26,229 27

Payment was made to the Treasury of the United States of America.

Vote 418 (and (a) Vote 879, Further Supplementary Estimates; (b) Vote 644, Further Supplementary Estimates) Administration of Pilotage, including authority for temporary recoverable advances to certain Pilotage Districts

	Estimates	Allotments	Expenditures
Salaries and Wages	123,651 00	121,151 00	115,449 70
Other Pay-list Items	669 00	669 00	389 28
Board of Pilots	2,700 00	3,200 00	3,094 10
Board of Ships' Crews	9,400 00	10,000 00	9,980 82
Allowances for Additional Duties	1,140 00	1,140 00	600 00
Overtime	13,850 00	3,850 00	3,458 25
Travelling Expenses	3,225 00	3,225 00	2,815 52
Telegrams and Telephones	4,665 00	4,665 00	3,764 08
Printing and Stationery	2,910 00	2,910 00	2,192 39
Materials and Supplies, including Fuel	23,974 00	42,974 00	42,250 17
Repairs to Vessels and Buildings	24,826 00	17,226 00	15,515 82
Sundries	7,290 00	7,290 00	6,874 94
	<u>\$ 218,300 00</u>	<u>\$ 218,300 00</u>	<u>\$ 206,385 07</u>

The total expenditures for this service were \$226,385.07, of which \$20,000 was charged to Vote 881.

This vote was provided to pay salaries and expenses in connection with the administration of pilotage for all services at Ottawa (Head Office), Sydney, Halifax, Saint John, Father Point, Quebec, Montreal, Kingston and Vancouver.

In the pilotage districts of Sydney, Halifax and Saint John, the by-laws made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase or hire of pilot boats, the maintenance, repair and operation of same and the payment of necessary help other than salaries and expenses of the clerical staff at the pilotage headquarters, shall be the first charge on the pilots' earnings. These expenses, together with payments made to pilots, are charged directly to the pilots' earnings (see Sundry Suspense Accounts—Pilots' General Account—further on in this section).

As at March 31, 1948, there were 47 salaried employees being paid from this vote, of whom 26 were permanent and 21 temporary.

The following is a comparative statement of expenditures from this vote:

	1947-48	1946-47
Headquarters	6,657 34	7,041 85
Districts, etc.:		
Sydney	7,312 82	7,279 64
Halifax	13,799 41	12,425 23
Saint John	12,713 31	2,916 78
Quebec	20,402 31	24,934 74
Father Point	6,640 56	6,441 14
Abraham Martin	22,335 70	8,971 98
Citadelle	81,955 21	68,632 16
Montreal	19,401 91	16,926 43
Kingston	2,349 61	2,155 07
British Columbia	12,816 89	11,001 50
	<u>\$ 206,385 07</u>	<u>\$ 168,726 52</u>

Vote 880 To provide for payment of a contribution to the Pilotage funds of certain Pilotage districts to enable the annual earnings of the pilots in the said districts to be augmented in such amounts as may be from time to time determined by the Minister of Transport with the approval of the Governor in Council as being necessary to enable adequate pilotage units to be maintained.....\$ 10,000 00
 Expenditures nil

Vote 881 To provide for payment, from time to time, during the fiscal year 1947-48, of one-half the cost of operation and maintenance of necessary pilot vessels at Halifax, N.S., not exceeding.....			20,000 00
Expenditures	\$		20,000 00

Vote 419 (and Vote 882, Further Supplementary Estimates) for saving life	Life Saving Service, including rewards		
	Estimates	Allotments	Expenditures
Salaries	51,065 00	50,565 00	48,794 51
Other Pay-list Items	300 00	300 00	246 62
Board Allowances	8,225 00	8,225 00	7,855 84
Supplies and Repairs	5,280 00	5,780 00	5,357 74
Awards for Life Saving	1,000 00	500 00	500 00
Sundries	500 00	1,000 00	939 57
	<hr/>	<hr/>	<hr/>
	\$ 66,370 00	\$ 66,370 00	\$ 63,694 28

This vote was provided for the expenses of (a) maintenance of life saving stations on the Atlantic and Pacific Coasts, which render aid to vessels in distress or to persons whose lives are endangered by marine casualties and (b) the payment of rewards for exceptional bravery in saving life at sea and in territorial waters of Canada under difficult and dangerous conditions.

As at March 31, 1948, there were 24 salaried employees being paid from this vote, of whom 8 were permanent and 16 temporary.

Expenditures of \$500 or over were incurred at the following stations: Bayview, N.B., \$14,837.51; Little Wood Island, N.B., \$10,476.54; Bamfield, B.C., \$18,329; Clayoquot, B.C., \$16,288.83; West Coast Trail, B.C., \$3,202.40.

The following is a comparative statement of expenditures by Agencies:

	1947-48	1946-47
Headquarters—Administration (Awards)	500 00	
Saint John	25,314 05	17,845 05
Victoria	37,880 23	24,617 02
	\$ 63,694 28	\$ 42,462 07

Vote 420 To provide subsidies for wrecking plants—Quebec and British Columbia

	Estimates	Allotments	Expenditures
Quebec	30,000 00	30,000 00	30,000 00
British Columbia	15,000 00	15,000 00	15,000 00
	\$ 45,000 00	\$ 45,000 00	\$ 45,000 00

Subsidies were paid to 2 private wrecking plants to ensure that a sufficient number of efficient plants was maintained to render prompt and effective aid to vessels in distress.

Quebec Salvage and Wrecking Co. Ltd., Montreal (operating under a contract in force during the season of navigation for the year 1947) was paid \$30,000.

Pacific Salvage Co. Ltd., Victoria (operating under a five year contract effective July 2, 1947) was paid \$15,000.

Vote 421 Grants of \$300 each to the Royal Arthur Sailors' Institute at Port Arthur, Ontario, and the Welland Canal Seamen's Institute.....		600 00
Expenditures	\$	600 00

Vote 422 (and (a) Vote 383, Further Supplementary Estimates; (b) Vote 645, Further Supplementary Estimates) Miscellaneous Services relating to Navigation and Shipping, including grants towards schools of navigation at Queen's University \$500, Vancouver, B.C. \$2,700 and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British Ships Registered out of Canada

	Estimates	Allotments	Expenditures
Salaries	38,128 00	36,074 00	34,928 26
Other Pay-list Items	122 00	122 00	88 02
Professional Services	22,200 00	18,700 00	18,604 04
Travelling Expenses	3,250 00	5,304 00	5,286 07
Telegrams and Telephones	1,850 00	1,850 00	1,644 64
Printing and Stationery	9,600 00	9,600 00	6,878 00
Materials and Supplies	550 00	550 00	
Removal of Obstructions	5,000 00	4,000 00	791 75
A Grants to Navigation Schools	3,200 00	3,200 00	3,200 00
Relief of Distressed Seamen	3,100 00	5,600 00	5,163 86
Sundries	1,800 00	3,800 00	333 65
	<u>\$ 88,800 00</u>	<u>\$ 88,800 00</u>	<u>\$ 76,918 29</u>

As at March 31, 1948, there were 15 salaried employees being paid from this vote, of whom 5 were permanent and 10 temporary.

A Payments were made to: Province of British Columbia, Department of Education, \$2,700 and Queen's University, Kingston, Ont., \$500.

The following is a statement of expenditures by activities:

	1947-48	1946-47
Examination of Masters and Mates	23,922 37	20,086 89
Schools of Navigation	16,250 56	12,420 59
Relief of Distressed Seamen	5,163 86	5,341 66
Investigation into Wrecks	20,470 92	7,792 33
Registry of Shipping	5,433 75	4,738 35
Salary and Expenses of Deputy Port Warden at Churchill	1,320 35	793 24
Removal of Obstructions	791 75	1,374 86
Inspection of Small Vessels	974 40	3,264 87
Inspection of Live Stock Shipments	2,590 33	2,097 49
	<u>\$ 76,918 29</u>	<u>\$ 57,910 28</u>

Vote 423 Steamship Inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines

	Estimates	Allotments	Expenditures
Salaries	235,767 00	230,767 00	192,102 28
Other Pay-list Items	213 00	213 00	194 44
Travelling Expenses	33,020 00	36,020 00	33,802 77
Telegrams and Telephones	7,500 00	7,500 00	6,171 98
Printing and Stationery	3,700 00	3,700 00	2,783 76
Sundries	1,500 00	3,500 00	2,966 25
	<u>\$ 281,700 00</u>	<u>\$ 281,700 00</u>	<u>\$ 238,021 48</u>

As at March 31, 1948, there were 67 salaried employees being paid from this vote, of whom 51 were permanent and 16 temporary.

Vote 424 Marine Signal Service

	Estimates	Allotments	Expenditures
Salaries	78,712 00	82,112 00	81,900 07
Other Pay-list Items	386 00	386 00	271 72
Travelling Expenses	250 00	250 00	47 48
Telegrams and Telephones	32,000 00	28,500 00	27,405 55
Printing and Stationery	2,100 00	2,100 00	750 01
Materials and Supplies	3,000 00	1,700 00	1,513 26
Repairs to Signal Stations and Equipment	6,500 00	7,700 00	7,140 44
Freight, Express and Cartage	100 00	100 00	25 43
Sundries	1,482 00	1,682 00	640 86
	<u>\$ 124,530 00</u>	<u>\$ 124,530 00</u>	<u>\$ 119,694 84</u>

This vote was provided for the maintenance and operation of Marine Signal and Reporting Stations established for the purpose of reporting the movements of ships, weather conditions, ice conditions and dangers to navigation generally. The system extends from Saint John, N.B., Halifax, N.S., Cape Race, Nfld., and Strait of Belle Isle up the Gulf and River Saint Lawrence, through the Great Lakes to Fort William, Ont.

As at March 31, 1948, there were 58 salaried employees being paid from this vote, of whom 28 were permanent and 30 temporary.

The following is a comparative statement of expenditures by Services:

	1947-48	1946-47
River St. Lawrence Ship Channel	106,854 29	92,278 02
Radio East Coast	12,840 55	10,682 10
	<u>\$ 119,694 84</u>	<u>\$ 102,960 12</u>

Vote 425 (and Vote 884, Further Supplementary Estimates) River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of Administration—Capital

	Estimates	Allotments	Expenditures
Salaries	89,170 00	90,626 00	87,839 53
Wages	148,190 00	138,734 00	112,002 24
Other Pay-list Items	1,150 00	1,150 00	880 04
Allowances—Board of Ships' Crews	35,900 00	36,900 00	35,573 61
Travelling Expenses	4,000 00	4,000 00	2,962 88
Printing and Stationery	2,000 00	2,000 00	707 96
Fuel	53,500 00	55,500 00	54,525 11
Materials and Supplies	25,400 00	30,400 00	28,238 67
Repairs to Plant and Equipment	66,000 00	66,000 00	56,691 74
Contract Dredging	2,355,000 00	2,355,000 00	2,354,996 23
Sundries	10,000 00	10,000 00	5,513 03
	<u>2,790,310 00</u>	<u>2,790,310 00</u>	<u>2,739,931 04</u>
Less: Amount chargeable to Administration and Operation	<u>268,160 00</u>	<u>268,160 00</u>	<u>250,345 17</u>
	<u>\$2,522,150 00</u>	<u>\$2,522,150 00</u>	<u>\$2,489,585 87</u>

As at March 31, 1948, there were 105 salaried employees being paid from this vote, of whom 47 were permanent and 58 temporary.

A five-year contract on a unit price and lump sum basis, at an estimated cost of \$14,697,679, was awarded to the Marine Industries Ltd., Montreal, for dredging portions of the bed of the St. Lawrence River. Progress payments in the current year were \$2,354,996.23.

Vote 426 River St. Lawrence Ship Channel—Administration and Operation..... 268,160 00
Expenditures \$ 250,345 17

The expenditures were charged in the first instance to Vote 425 and subsequently transferred as a charge hereto.

Vote 646 To provide towards the construction of a Lighthouse Supply and Buoy Vessel for the East Coast—Capital	11,500 00
Expenditures	<u>\$ 11,500 00</u>

Payment was made to German and Milne, Montreal, for the preparation of design plans.

Vote 385 To provide towards the construction of a service vessel for the "Eastern Arctic Patrol"—Capital	800,000 00
Expenditures	<u>\$ 482,415 58</u>

A contract amounting to \$2,273,230 (subject to an escalator clause) was awarded to the Davie Shipbuilding and Repairing Co., Ltd., Lauzon, Que., for the construction of a steel welded twin-screw steam engine propelled vessel for the Eastern Arctic Patrol. Progress payments in the current year were \$454,646.

German and Milne, Montreal, was paid \$20,256.72 for the preparation of design drawings and tender specifications and \$7,000 for supervision of the construction of the vessel.

Vote 588 Compensation to members of Ship's Crews for loss of effects	7,500 00
Expenditures	<u>\$ 1,282 55</u>

Expenditures represent compensation payments to those defined as eligible by P.C. 133/510, January 26, 1944, as amended.

The following payments of \$100 or over were made: A. Fairgrieve, \$149.99; W. MacCallum, \$200; H. McDowall, \$174.98; E. McHaffie, \$149.99; D. Morin, \$110; R. E. Oatham, \$110; D. S. Scott, \$149.99.

RAILWAY SERVICE

Railway Grade Crossing Fund—Railway Act, c. 170, R.S. (as amended)	<u>\$ 78,898 57</u>
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This amount covers expenditures, as authorized by the Board of Transport Commissioners for Canada for the protection, safety and convenience of the public in respect of highway crossings of railways at grade.

On March 31, 1947, the balance available for future expenditures under various statutory authorities and parliamentary appropriations was \$513,706.50. By An Act to amend the Railway Act c. 70, 1947, a further sum of \$200,000 each year for 10 consecutive years from April 1, 1947, shall be appropriated and set apart from the Consolidated Revenue Fund of Canada for the above purpose. The balance at March 31, 1948, available for future expenditures was, therefore, \$634,807.93.

Payments were made to: Canadian National Railways, \$21,402.43; Canadian Pacific Railway Co., \$35,662.17; Dominion Atlantic Railway, \$1,226.66; County of Frontenac, Ontario, \$802.72; Grand River Railway Co., \$1,511.04; Great Northern Railway Co., \$913.12; New York Central Railroad Co., \$4,565.30; Province of Ontario, Department of Highways, \$9,757.31; Pere Marquette Railway Co., \$760; Quebec Railway Co., \$2,297.82.

Vote 427 Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department

	Estimates	Allotments	Expenditures
Salaries	13,968 00	15,018 00	15,013 55
Other Pay-list Items	132 00	32 00	18 72
Materials and Supplies	4,700 00	3,200 00	3,179 78
Repairs to Plant and Equipment	26,200 00	32,750 00	32,573 74
Sundries	7,000 00	1,000 00	979 52
	<u>\$ 52,000 00</u>	<u>\$ 52,000 00</u>	<u>\$ 51,765 31</u>

There are five official railway cars, two of which are for the use of the Governor General.

As at March 31, 1948, there were 7 salaried employees being paid from this vote, of whom 6 were permanent and 1 temporary.

Vote 428 Hudson Bay Railway—Construction and Improvements—Capital.....	\$ 10,500 00
Expenditures	nil

Owing to local manpower shortage, it was not possible to carry out the construction work provided for in the appropriation.

Vote 429 Hudson Bay Railway—To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1948, not exceeding.....	525,000 00
Expenditures	\$ 266,363 92

The Hudson Bay Railway is operated by the Canadian National Railways for the Department and the vote is provided to pay the current operating deficit.

The operating expenditures for the fiscal year amounted to \$1,316,541.21 and the operating revenues totalled \$1,050,177.29, resulting in a deficit of \$266,363.92.

Vote 430 Prince Edward Island Car Ferry and Terminals—Construction and Improvement of Terminal Facilities—Capital (Estimated cost, \$5,964,000) (Revote \$1,815,000)

	<u>Estimates</u>	<u>Allotments</u>	<u>Expenditures</u>
Borden, P.E.I.			
Construction of Outside Jetty and Filling		60,000 00	50,170 96
Reconstruction of Inside Jetty		1,000,000 00	759,100 52
Tormentine, N.B.			
Construction of Docks		2,590,000 00	1,581,245 37
Extra Filling		200,000 00	173,640 88
Engineering and Supervision		150,000 00	71,162 28
	<u>\$4,000,000 00</u>	<u>\$4,000,000 00</u>	<u>\$2,635,320 01</u>

The amount of the above vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board for individual projects.

The expenditures represent payment to the Canadian National Railways, which had undertaken on behalf of the Department, the enlargement and improvement of car ferry terminal facilities at Borden, P.E.I., and Cape Tormentine, N.B.

Details of expenditures in respect of the construction of a ferry vessel are given under Vote 431, and the 1947 deficit in the operation of the car ferry and terminal was provided by Vote 479.

Vote 431 (and Vote 887, Further Supplementary Estimates) To provide for the construction of an icebreaker—railway car—highway vehicle—passenger ferry vessel for the Prince Edward Island Car Ferry Service (Revote \$100,000)—Capital.....	1,065,000 00
Expenditures	\$1,065,000 00

P.C. 2640 of April 1, 1943, authorized the construction of an icebreaker—railway car—automobile—passenger ferry vessel for the Prince Edward Island Ferry Service to provide transportation facilities between the Island and the mainland. A contract was awarded to Marine Industries, Limited, to construct the above vessel on the basis of actual cost, plus a fixed fee of \$250,000; the present estimate of the total cost being \$6,870,000. Payments in the current year were \$1,028,969.66 and payments to date, \$6,426,755.76.

As at March 31, 1948, there were 5 temporary salaried employees being paid from this vote.

Vote 432 Strait of Canso—Surveys and Investigations

	Estimates	Allotments	Expenditures
Temporary Assistance	13,860 00	11,650 00	10,886 20
Other Pay-list Items	100 00	200 00	106 37
Board	6,300 00		
Travelling Expenses	6,000 00	3,450 00	3,167 95
Contracts and Agreements—Borings	2,000 00	5,000 00	4,783 73
Special Engineering Investigation		9,000 00	237 57
Sundries	1,740 00	700 00	583 76
	<u>\$ 30,000 00</u>	<u>\$ 30,000 00</u>	<u>\$ 19,765 58</u>

This vote is provided to cover the cost of surveys and investigations relative to the possibility of establishing permanent transportation facilities across the Strait of Canso, between Cape Breton Island and Nova Scotia.

As at March 31, 1948, there were 3 temporary salaried employees being paid from this vote.

Vote 888 Strait of Canso—Transportation improvements and facilities—Capital.....\$ 250,000 00
Expenditures nil

No contract for this project had been awarded as at the close of the fiscal year.

Vote 433 (and Vote 889, Further Supplementary Estimates) Canadian Government
Railways—Construction and Improvements of drainage works at Fairview Subway,
Halifax, N.S.—Capital (Revote)..... 115,000 00
Expenditures\$ 109,160 19

A contract on a unit price and lump sum basis amounting to \$107,521.28 was awarded to the Nova Scotia Construction Co. Ltd., Halifax, N.S., for the construction of a drainage aqueduct and appurtenances at Fairview Subway, Halifax, N.S. The work was completed and payment in full made during the year.

Vote 434 (and Vote 649, Further Supplementary Estimates) Maritime Freight Rates
Act—To hereby authorize and provide for the payment from time to time during the
fiscal year 1947-48 to the Canadian National Railway Company of the difference
(estimated by the Canadian National Railway Company and certified by the Auditors
of the said Company to the Minister of Transport as and when required by the said
Minister) occurring on account of the application of the Maritime Freight Rates Act,
between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9
of the said Act with respect to companies therein referred to) on all traffic moved
during the calendar year 1947 under the tariffs approved on the Eastern Lines (as
referred to in Section 2 of the said Act) of the Canadian National Railways..... 4,141,529 39
Expenditures\$4,141,529 39

Payments were made to the Canadian National Railways.

Vote 435 (and Vote 650, Further Supplementary Estimates) Maritime Freight Rates Act

—Amount required to provide for payment from time to time during the fiscal year 1947-48 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in section 9 of the said Act) on all traffic moved during the calendar year 1947 under the tariffs approved by the following companies: Canada and Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton and Grand Lake Coal and Railway Company and New Brunswick Coal and Railway Company; Cumberland Railway and Coal Company; Dominion Atlantic Railway; Maritime Coal, Railway and Power Company; Sydney and Louisburg Railway; Temiscouata Railway Company.....

1,000,000 00

Expenditures \$ 948,646 61

Payments were made as follows: Canada and Gulf Terminal Railway, \$17,118.70; Canadian Pacific Railway Co., \$461,389.31; Cumberland Railway and Coal Co., \$22,323.54; Dominion Atlantic Railway Co., \$252,801.55; Maritime Coal Railway and Power Co., Ltd., \$15,378.09; Sydney and Louisburg Railway Co., \$144,277.68; Temiscouata Railway Co., \$35,357.74.

Vote 589 Degaussing of Vessels..... 5,000 00
Expenditures \$ 24 90

Vote 591 Steep Rock Mines—Subsidy..... 250,000 00
Expenditures \$ 240,536 92

This vote was provided for the cost of assistance to the Canadian National Railways to the extent of 20 cents per gross ton in the reduction of the freight rate between Atikokan and Port Arthur on the first 5,000,000 gross tons of ore shipped from the Steep Rock Iron Mines, subject to the Government receiving from the railway 6 cents per gross ton on all ore handled over the Government-owned dock at Port Arthur, such receipts to be applied towards amortization of the cost (without interest) of the facilities.

Payments of \$168,375.84 made to the Canadian National Railways represented the cost of assistance, less an amount of \$72,161.08 due the Government towards amortization. The latter amount was charged hereto and credited to Investments—Miscellaneous, Steep Rock Spur Line and Dock Facilities (see Open Accounts further on in this section).

Vote 666 To provide for payment of the claim submitted by the Danish War Risk Cargo Insurance Institute of Copenhagen, Denmark, in respect of certain portions of the Danish consigned cargo laden in the M.S. *Europa* at the time of her seizure in prize in April, 1940.....

195,416 77

Expenditures \$ 195,416 77

Payment was made under authority of P.C. 3313 of August 14, 1947.

GOVERNMENT EMPLOYEES' COMPENSATION**Vote 436 Administration of the Government Employees' Compensation Act**

	Estimates	Allotments	Expenditures
Salaries	26,014 00	26,014 00	25,619 94
Other Pay-list Items	206 00	206 00	33 93
Travelling Expenses	2,500 00	2,500 00	1,696 05
Printing and Stationery	2,500 00	2,500 00	942 23
Sundries	3,500 00	3,500 00	3,222 45
	<u>\$ 34,720 00</u>	<u>\$ 34,720 00</u>	<u>\$ 31,514 60</u>

The total expenditures for this service were \$55,960.23, of which \$24,445.63 was charged to the following Demobilization and Reconversion Vote 592.

As at March 31, 1948, there were 10 salaried employees being paid from this vote, of whom 7 were permanent and 3 temporary.

Vote 592 Administration

	Estimates	Allotments	Expenditures
Temporary Assistance	22,809 00	23,642 05	23,642 05
Allotted from Vote 73, Salaries, etc.	445 63	445 63	445 63
Other Pay-list Items	210 00	209 52	209 52
Travelling Expenses	750 00		
Sundries	231 00	148 43	148 43
	<u>\$ 24,445 63</u>	<u>\$ 24,445 63</u>	<u>\$ 24,445 63</u>

This vote was provided for administrative expenses in respect of (a) further pension claims in connection with defence projects and other war activities, (b) extension of the provisions of the Act to employees in the Yukon and Northwest Territories and outside of Canada as well as those of Crown Companies, and (c) claims under the Merchant Seamen Compensation Act, c: 58, 1946 as amended.

As at March 31, 1948, there were 15 temporary salaried employees being paid from this vote.

Payments of Compensation respecting Government Employees—Government Employees' Compensation Act, c. 18, 1947.....\$ 864,520 99

Expenditures represent payments under the above statutory authority as compensation to employees of His Majesty who are killed or suffer injuries in the performance of their duties, together with administrative costs of Provincial Boards, etc.

The claims of employees eligible for compensation are dealt with and paid by the Provincial Workmen's Compensation Boards, except in the Provinces of Prince Edward Island and Quebec. Claims arising in the Province of Prince Edward Island are adjusted through the Canadian National Railways, while those in the Province of Quebec are settled directly by the Department. In the provinces where claims are paid by the Boards, the Dominion Government has advanced funds to meet such expenditures.

Details of transactions resulting in the above expenditures follow:

Payments			
Provincial Workmen's Compensation Boards of:			
Nova Scotia	110,296 11		
New Brunswick	42,865 38		
Ontario	275,858 27		
Manitoba	54,115 41*		
Saskatchewan	28,252 52		
Alberta	51,316 87*		
British Columbia	190,303 86*		
		753,008 42	
Canadian National Railways with respect to employees in Prince Edward Island..		2,351 88	
Claims paid directly by the Department with respect to employees in:			
Newfoundland	269 65		
Quebec	268,896 62		
Ontario (Medical Aid)	924 45		
Yukon and Northwest Territories	5,109 46		
		275,200 18	
		<u>1,030,560 48</u>	

Less: Assessments and Refunds

Assessments:

Canadian Arsenals Limited	29,631 78		
Polymer Corporation Limited	27,572 73		
Reconstruction and Supply Defence Projects	12,538 03		
		<u>69,742 54</u>	

Refunds of expenditures made on behalf of the following:

International Pacific Salmon Fisheries Commission	261 71	
War Emergency Training Program (Department of Labour) ..	389 06	
Employees in Newfoundland	5,021 97	
Manning Pools (Department of Transport)	1,739 41	
United Kingdom Payments Office	5,938 67	
War Assets Corporation	30,500 01	
Employees in Yukon and Northwest Territories	332 12	
		<hr/>
National Harbours Board		44,182 95
Sundry Administrative Expenses		51,545 34
Miscellaneous		39 00
		<hr/>
		166,039 49
		<hr/>
		\$ 864,520 99
		<hr/>

* Less amounts deducted from payments to the following Boards: Manitoba, \$80.90; Alberta, \$22.40; British Columbia, \$2,983.05, representing interest earned in previous years. These amounts were credited to Ordinary Revenue—Refunds of Previous Years' Expenditures.

The following statement shows the status of advances made to various Workmen's Compensation Boards and the Quebec Workmen's Compensation Commission.

Board or Commission	Advances as at Mar. 31, 1947	Advances made during year	Bank interest earned during year	Total	Less		Advances as at Mar. 31, 1948	Outstanding adminis- tration charges, disburse- ments on claims, and miscellaneous adjustments as at Mar. 31, 1948	Balance on deposit with Boards as at Mar. 31, 1948
					Reduction in advances during year	Interest deposited to credit of Receiver General			
Nova Scotia Board.....	160,241 49			160,241 49	81,000 00		79,241 49	22,207 24	57,034 25
New Brunswick Board.....	113,298 99	10,000 00	36 07	123,335 06	70,000 00	36 07	53,298 99	14,869 26	38,429 73
*Quebec Commission.....	107,963 50	9,785 00		117,748 50			117,748 50		117,748 50
Quebec Commission (Deposit Ac- count).....	13,898 94			13,898 94			13,898 94	12,528 00	1,370 94
Ontario Board.....	326,635 30	13,000 00		339,635 30	10,000 00		329,635 30	281,706 03	47,929 27
Manitoba Board.....	87,547 97	10,000 00	74 89	97,622 86	22,000 00	74 89	75,547 97	35,829 20	39,718 77
Saskatchewan Board.....	25,568 05		31 82	25,599 87	6,600 00	31 82	18,968 05	12,225 12	6,742 93
Alberta Board.....	49,023 84			49,023 84	12,000 00		37,023 84	29,257 84	7,766 00
British Columbia Board.....	147,475 04	5,000 00	279 23	152,754 27	24,500 00	279 23	127,975 04	69,603 21	58,371 83
	\$1,031,653 12	\$47,785 00	\$422 01	\$1,079,860 13	\$226,100 00	\$422 01	\$853,338 12	\$478,225 90	\$375,112 22

* Advances issued to cover administrative costs only.

Exchequer Court Awards—Exchequer Court Act, c. 34, R.S. (Government Employees' Compensation)	\$ 329 90
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This payment represents the taxed costs of the defendants, R. L. and R. Blackburn Limited et al in connection with the dismissal of action taken by the Department to recover amount of compensation awarded to Theresa Simard.

PENSIONS AND OTHER BENEFITS

Vote 437 Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1948, in the sum of \$40 per month to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties.....	480 00
Expenditures	480 00

Vote 438 Amount required to pay pensions at the rate of \$300 per annum to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, Adelard Delisle, George Laroche, Wilhelm Langlois, Arthur Baquet, Auguste Santerre and Jules Lamarre.....	2,585 00
Expenditures	2,475 00

Each of the above retired pilots was paid the sum of \$300, with the exception of J. Lamarre, whose pension commenced on January 1, 1948 and who received \$75.

Vote 439 Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1947, to March 31, 1948, the sum of \$30 per month instead of \$20 as fixed by the said Act.....	19,200 00
Expenditures	17,589 92

This vote was provided to increase the minimum monthly pension allowances from \$20, as fixed by the Act, to \$30 per month for the period January 1 to December 31, 1947, and to authorize the payment of such allowances at the sum of \$30 per month during the period mentioned in the vote.

Vote 651 To provide, notwithstanding anything contained in the Consolidated Revenue and Audit Act, or any other Act or Law, for payment out of the Consolidated Revenue Fund to the widow of the late Pierre Trudelle, formerly clerk of the Department of Marine at Quebec, of contributions, without interest, made by the late Pierre Trudelle to the Civil Service Superannuation Fund.....	790 03
Expenditures	790 03

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to families of deceased employees—Civil Service Act, c. 22, R.S.....	\$ 10,281 32
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AIR SERVICE

(Control and Supervision vested in the Minister of Reconstruction and Supply by Orders in Council, P.C. 5995 of 13th October, 1944 and P.C. 629 of 10th February, 1948.)

Vote 440 Air Transport Board—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries	105,016 00	105,016 00	103,438 45
Other Pay-list Items	2,304 00	1,504 00	218 50
Travelling Expenses	25,000 00	25,000 00	15,170 68
Telegrams and Telephones	3,000 00	3,000 00	1,776 16
Printing and Stationery	6,000 00	7,500 00	7,333 93
Professional and Special Services	5,180 00	5,180 00	3,555 65
Sundries	3,500 00	2,800 00	2,535 29
	<u>\$ 150,000 00</u>	<u>\$ 150,000 00</u>	<u>\$ 134,028 66</u>

As at March 31, 1948, there were 36 salaried employees being paid from this vote of whom 16 were permanent and 20 temporary.

Vote 441 (and Vote 890, Further Supplementary Estimates) Air Service Administration

	Estimates	Allotments	Expenditures
Salaries	18,776 00	17,776 00	12,013 74
Other Pay-list Items	14 00	14 00	13 91
Travelling Expenses	500 00	600 00	495 56
Telegrams and Telephones	150 00	150 00	124 71
Printing and Stationery	100 00	1,400 00	1,039 78
Sundries	500 00	100 00	11 45
	<u>\$ 20,040 00</u>	<u>\$ 20,040 00</u>	<u>\$ 13,699 15</u>

As at March 31, 1948, there were 3 permanent salaried employees being paid from this vote.

Vote 442 To provide for assistance to the M and C Aviation Company Limited, as authorized by Section 16 of the Aeronautics Act, as amended.....	\$ 12,000 00
Expenditures	nil

No subsidy was paid as the Company did not maintain a commercial air service in accordance with the terms of the contract with the Department.

*Civil Aviation Division***Vote 443 (and Vote 891, Further Supplementary Estimates) Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder**

	Estimates	Allotments	Expenditures
Salaries and Wages	336,427 00	328,877 00	327,430 80
Other Pay-list Items	1,143 00	1,193 00	1,154 90
Travelling Expenses	55,000 00	53,000 00	52,520 93
Telegrams and Telephones	8,000 00	8,500 00	6,349 94
Printing and Stationery	22,000 00	36,500 00	35,627 62
Materials, Supplies and Equipment	50,000 00	42,500 00	35,418 60
Maintenance of Aircraft and Mechanical Transport	24,000 00	24,000 00	20,658 62
Freight, Express and Cartage	2,000 00	1,500 00	1,365 11
Sundries	8,200 00	10,700 00	10,284 11
	<u>\$ 506,770 00</u>	<u>\$ 506,770 00</u>	<u>\$ 490,810 63</u>

As at March 31, 1948, there were 152 salaried employees being paid from this vote, of whom 41 were permanent and 111 temporary.

Vote 444 (and Vote 892, Further Supplementary Estimates) Airways and Airports—Construction and Improvements, including Radio Facilities; and to authorize commitments against future years in the amount of \$1,463,000—(Revote \$1,229,500)—Capital

	Estimates	Allotments	Expenditures
Salaries	159,775 00	159,775 00	158,013 78
Other Pay-list Items	480 00	980 00	837 58
Field Services—Construction and Improvements	1,938,456 00		
Maritime District			
Buchans, Nfld.—			
A Equipment building and residence		15,000 00	10,110 27
To complete approach lighting		4,900 00	3,999 94
B Charlottetown, P.E.I.—Sealing runways		18,500 00	12,625 90
C New Glasgow, N.S.—Landing strip extension surfacing		145,000 00	134,645 18
General—Asphalt repair equipment		4,500 00	2,630 00
		187,900 00	164,011 29
Eastern District			
Megantic, Que.—Projects under \$5,000		4,600 00	3,574 04
Mont Joli, Que.—Fire fighting truck		5,500 00	1,729 65
Montreal, Que.—Building for standby plant		12,500 00	
St. Johns, Que.—Repairing hangar roof		1,000 00	850 00
Ottawa, Ont.—Projects under \$5,000		2,300 00	1,603 19
General—Asphalt repair equipment		4,500 00	
		30,400 00	7,766 88
Southern District			
Kapuskasing, Ont.—			
Water supply and sewage		19,000 00	2,880 87
D Living accommodation		22,000 00	21,412 29
Electrical services to dwellings		3,000 00	636 63
Killaloe, Ont.—Projects under \$5,000		4,600 00	2,335 75
London, Ont.—			
Standby plant		20,000 00	13,773 90
Projects under \$5,000		4,200 00	1,386 31
Malton, Ont.—			
E Building for standby plant		22,000 00	4,647 46
Fire fighting truck		5,500 00	2,205 12
North Bay, Ont.—			
Alterations to Administration Building		5,000 00	358 92
Complete approach lighting installations		7,700 00	3,954 21
St. Catharines, Ont.—Replace hangar		15,156 00	15,070 35
Windsor, Ont.—			
Complete contact and approach lighting		10,300 00	394 68
F Extend 4 runways to 5,100 ft.		295,000 00	32,587 05
General—Asphalt repair equipment		2,500 00	
		435,956 00	101,643 64
Central District			
Armstrong, Ont.—Completion of staff dwelling		3,500 00	
Fort William, Ont.—			
Obstruction lighting		13,900 00	4,836 27
G Contact lighting 2 runways and taxi strip		64,000 00	48,400 29
Approach lighting		15,300 00	3,835 75
Repairs to buildings		4,600 00	4,502 60
Graham, Ont.—All wheel drive truck and plow		13,000 00	
Kenora, Ont.—Staff dwelling		2,500 00	2,417 30
Nakina, Ont.—			
Staff dwelling		5,000 00	724 02
Projects under \$5,000		1,200 00	
Pagwa, Ont.—Projects under \$5,000		5,250 00	491 67
Sioux Lookout, Ont.—			
H Surfacing NS. runway		112,000 00	63,669 04
Improvements to drainage and North end of NS. landing strip		5,000 00	
Equipment garage		7,000 00	3,226 74
Equipment building		3,000 00	2,915 41
Rivers, Man.—Projects under \$5,000		6,500 00	839 12
Broadview, Sask.—Projects under \$5,000		6,500 00	3,381 74

	Estimates	Allotments	Expenditures
North Battleford, Sask.—Modification of flare path lighting ..		3,000 00	2,368 58
Regina, Sask.—Half ton pick-up truck		2,500 00	
Saskatoon, Sask.—All wheel drive truck and plow		13,000 00	
Swift Current, Sask.—All wheel drive truck and plow		13,000 00	
Yorkton, Sask.—			
All wheel drive truck and plow		13,000 00	
Modification to flare path lighting (completion)		3,000 00	2,833 19
General—Asphalt repair equipment		4,500 00	3,661 00
		320,250 00	148,102 72
Lethbridge District			
Calgary, Alta.—			
I Sealing runways and reconditioning outfall drainage flume ..		31,900 00	17,928 04
Installation of drains adjacent to runways		10,000 00	
High intensity approach lighting		26,500 00	19,741 79
Standby plant		22,200 00	12,710 00
Building for standby plant		8,000 00	
Land purchase		20,100 00	18,631 50
J Extension of NS. and EW. runways		390,000 00	342,538 39
Revisions to obstruction lighting		4,500 00	301 31
Cowley, Alta.—One staff dwelling		10,000 00	28 58
Lethbridge, Alta.—			
Building for standby plant		11,000 00	13 00
Standby plant		22,100 00	12,710 00
High intensity approach lighting		21,600 00	11,437 78
Penhold, Alta.—			
K Sealing of runways		8,000 00	7,313 71
Modification to flare path lighting		1,900 00	1,689 95
Kimberley, B.C.—Completion of installation of approach lighting		1,500 00	1,319 98
Yellowknife, N.W.T.—Fire fighting truck		5,500 00	1,909 65
		594,800 00	448,273 68
Northern District			
Edmonton, Alta.—			
Purchase of land and revision to warehouse		7,750 00	1,751 93
High intensity approach lighting		9,500 00	7,085 76
Projects under \$5,000		5,600 00	1,404 72
General—Asphalt repair equipment		4,500 00	
		27,350 00	10,242 41
Western District			
Boston Bar, B.C.—Improvements to approaches and landing strips		1,500 00	76 50
Hope, B.C.—Repairs to access road		800 00	
Penticton, B.C.—Equipment building		6,000 00	
L Salmo, B.C.—Improvements to landing strips		22,000 00	6,080 39
Sandspit, B.C.—2 dwellings for airport personnel		22,000 00	
General—Asphalt repair equipment		4,500 00	
		56,800 00	6,156 89
General—Sundry expenditures including travelling expenses, printing and stationery, telegrams and telephones, etc.		299,500 00	278,431 11
Total Field Services—Construction and Improvements	1,938,466 00	1,952,956 00	1,164,618 53
Radio Aviation Services—Construction and Improvements	2,801,100 00		
Moncton District			
Buchans, Nfld.—Heating revisions to Radio-Meteorological Building		1,500 00	
Charlottetown, P.E.I.—Construction of 1 dwelling		6,000 00	5,460 00
Cape North, N.S.—Dormitory revision		1,000 00	651 63
Dartmouth, N.S.—Completion of fan marker		4,000 00	3,832 04
Blissville, N.B.—Completion of living accommodation		2,650 00	2,625 66
Moncton, N.B.—			
Installation of communication equipment		27,000 00	16,464 36
Remote receiving station		25,000 00	21,093 27
Additions to remote transmitter station—(Completion)....		69,000 00	59,253 52
Completion of living accommodation		10,000 00	6,975 00
Projects under \$5,000		1,500 00	1,311 91
District Office—Test Equipment		1,600 00	941 47
		149,250 00	118,608 86

	Estimates	Allotments	Expenditures
Montreal District			
Goose Bay, Labrador—			
Improvements to radio transmitting facilities		11,000 00	5,057 86
Furniture for 18 apartments		16,000 00	15,121 00
Furnace for transmitter building		2,000 00	
Mont Joli, Que.—Purchase of motor vehicles		1,500 00	770 47
Montreal, Que.—			
Improvements to transmitting facilities		13,950 00	11,846 36
Purchase of transmitters		54,000 00	54,000 00
M Construction of 4 dwellings		19,500 00	16,725 04
N Instrument landing facilities		149,000 00	138,468 61
Remote receiving station		22,000 00	11,988 47
Additions to transmitter station—(Completion)		24,000 00	13,572 07
Installation of communication equipment		1,500 00	1,198 93
Seven Islands, Que.—Conversion to 3 apartments—(Completion)		12,500 00	12,436 64
District Office			
Installation of communication equipment		5,500 00	1,514 19
Test equipment, tools, etc.		3,500 00	2,610 99
		335,950 00	285,310 63
Toronto District			
Charing Cross, Ont.—Completion of fan marker		7,000 00	6,569 89
Clear Creek, Ont.—Simultaneous conversion of radio range...		1,850 00	1,541 39
O Gore Bay, Ont.—Low frequency radio range—(Completion)...		42,000 00	30,022 14
Kapuskasing, Ont.—Purchase of furniture		1,000 00	624 92
London, Ont.—Instrument landing facilities		4,000 00	182 16
North Bay, Ont.—Completion of fan marker		3,000 00	2,239 30
Ottawa, Ont.—			
V.H.F. Omni-Experimental station equipment		18,000 00	16,418 52
Projects under \$5,000		5,500 00	3,741 30
Pagwa, Ont.—Construction of 1 dwelling		5,000 00	3,637 32
Porquis Junction, Ont.—Control line to radio range		3,600 00	3,184 71
Sarnia, Ont.—Low frequency radio range (Completion).....		5,500 00	1,601 39
Toronto, Ont.—			
P Instrument landing facilities		172,000 00	161,983 00
Repairs to transmitting building		2,500 00	2,414 23
Q Wiarton, Ont.—Low frequency radio range (Completion).....		33,500 00	23,059 95
District Office—Test equipment		800 00	
		305,250 00	257,220 22
Winnipeg District			
Fort William (Lakehead), Ont.—Instrument landing facilities.		5,000 00	77 66
R Graham, Ont.—Low frequency radio range (Completion).....		103,000 00	89,585 88
Kenora, Ont.—Construction of 1 dwelling		11,000 00	9,983 77
Nakina, Ont.—Construction of 1 dwelling		6,000 00	3,689 86
S Sioux Lookout, Ont.—Road to radio range		15,000 00	8,643 88
Brandon, Man.—Construction of radio homing station		9,000 00	6,459 94
Churchill, Man.—Counterpoise for radio range		6,000 00	4,420 02
Rivers, Man.—Construction of 2 dwellings		14,000 00	11,419 72
The Pas, Man.—			
Power and control line to radio range		12,300 00	147 12
Counterpoise for radio range		3,000 00	3,000 00
Winnipeg, Man.—			
T Instrument landing facilities		163,550 00	143,333 23
Moving radio range office		2,000 00	601 59
Broadview, Sask.—Construction of 2 dwellings		14,500 00	11,263 59
Dafoe, Sask.—Water supply and sewage for dwellings		14,000 00	11,473 81
North Battleford, Sask.—Complete living accommodation....		1,200 00	1,181 00
Regina, Sask.—			
Control line to transmitter station		12,750 00	12,604 85
Instrument landing facilities		500 00	98 41
U Saskatoon, Sask.—Instrument landing facilities		127,000 00	94,279 68
V Cowley, Alta.—Completion of dwelling		4,500 00	4,314 93

	Estimates	Allotments	Expenditures
Lethbridge, Alta.—			
W Instrument landing facilities		150,000 00	118,034 47
X Remote receiver station		12,000 00	7,935 81
Projects under \$5,000		3,000 00	1,793 09
General—Purchase of prefabricated structures		37,000 00	36,050 00
District Office—Test equipment		800 00	
		727,100 00	580,392 31
Edmonton District			
Y Calgary, Alta.—Instrument landing facilities		166,000 00	137,930 14
Penhold, Alta.—Conversion to 4 apartments (Completion)....		300 00	37 52
Whitcourt, Alta.—Well water supply for staff residence		9,500 00	8,271 71
Lac Laberge, Y.T.—1 dwelling transmitter building and power house (Completion)		23,500 00	21,547 54
Snag, Y.T.—Radio operation building		15,000 00	9,454 22
Fort Smith, N.W.T.—Low frequency radio range and transmitter station		5,000 00	3,466 22
Yellowknife, N.W.T.—			
Z Low frequency radio range (Completion)		96,000 00	91,658 56
Z Remote transmitter station		56,000 00	47,449 16
District Office—Test equipment		1,600 00	906 16
		372,900 00	320,721 23
Vancouver District			
Ashcroft, B.C.—Chlorinator and revise water intake		4,000 00	3,890 38
Crescent Valley, B.C.—			
ZA Completion of 2 buildings		27,000 00	25,731 13
Purchase of well and pipe line property		2,200 00	
Mount Hayes, B.C.—New garage		1,500 00	225 00
Patricia Bay, B.C.—			
Completion of fan marker		5,500 00	4,641 88
Simultaneous conversion of radio range		5,000 00	2,318 88
Improvements to range and access road		3,500 00	2,131 62
Penticton, B.C.—Site improvements		1,200 00	1,175 00
Prince George, B.C.—Purchase of land		2,000 00	
Quesnel, B.C.—Completion of water supply		500 00	495 89
ZB Sandspit, B.C.—Low frequency radio range (Completion)....		178,000 00	153,975 43
Vancouver, B.C.—			
ZC Instrument landing facilities		172,000 00	140,858 13
Moving radio range office		2,500 00	1,521 84
District Office—Test equipment		1,600 00	906 06
		406,500 00	337,871 24
Northwest Staging Route			
Whitehorse, Y.T.—Conversion of former R.C.A.F. barracks to 14 apartments		56,000 00	51,538 68
		56,000 00	51,538 68
General—			
Acquisition of instrument landing station equipment		370,000 00	355,465 02
Surveys for instrument landing station installations		1,025 00	825 02
Cone of silence markers at 13 radio range stations		30,000 00	22,678 93
Ottawa Experimental control		7,000 00	5,206 27
Projects under \$5,000		3,800 00	3,172 75
Very high frequency communications service			
Purchase of 100 receivers		15,225 00	13,230 00
Purchase of 15 transmitters		5,100 00	200 83
Installation costs		1,000 00	291 48
		433,150 00	401,070 80
Total Radio Aviation Services—			
Construction and Improvements	2,801,100 00	2,786,100 00	2,352,733 47
	<u>\$4,899,811 00</u>	<u>\$4,899,811 00</u>	<u>\$3,676,203 35</u>

The total expenditures for this service were \$9,203,310.46, of which \$5,527,107.11 was charged to the following Demobilization and Reconversion Vote 593.

As at March 31, 1948, there were 50 temporary salaried employees being paid from this vote.

Contracts—Details of contracts of \$5,000 or over for construction, improvements and maintenance of works and other facilities (on a unit price basis except where otherwise indicated) are listed below:

Contractor, Project and Location		Amount of Contract	Payments 1947-48	Payments to date
A	H. Simms and J. Wells, construction of equipment building and staff dwelling at Buchans Aerodrome, Nfld.	\$ 38,000 00	\$ 9,777 19	\$ 35,373 60
B	Island Construction Ltd., additional development of Charlottetown Airport, P.E.I.	7,302 93	7,302 93	7,302 93(f)
C	Acadia Construction Co., additional development of New Glasgow Municipal Airport, N.S.	118,243 94	118,243 94	118,243 94(f)
D	F. F. Dubeau, foundations for 5 dwellings, grading, fencing, etc., at Kapuskasing, Ont.	17,652 72	5,117 29	17,652 72(f)
E	Fried Construction Co., construction of a power house at Malton Airport, Ont.	29,000 00	4,500 00	4,500 00
F	Woollatt Construction Co., additional development of Windsor Airport, Ont.	230,000 00	20,521 93	20,521 93
G	Hewitson Construction Co., additional development of Lakehead Airport, Fort William, Ont.	24,143 40	24,143 40	24,143 40(f)
H	Hewitson Construction Co., additional development of Sioux Lookout Aerodrome, Ont.	89,000 00	56,708 89	56,708 89
I	Dutton Bros. & Co., additional development of Calgary Municipal Airport, Alta.	29,560 96	7,209 46	29,560 96(f)
J	Dutton Bros. & Co., additional development of Calgary Municipal Airport, Alta.	370,000 00	328,470 43	328,470 43
K	O'Sullivan Construction Co., additional development of Penhold Aerodrome, Alta.	5,301 12	5,301 12	5,301 12(f)
L	F. R. Rotter Lumber Co., additional development of Salmo Airport, B.C.	20,000 00	5,094 00	5,094 00
M	Prefabricated Homes Co., construction of waterworks, sewerage, etc., for 2 residences for radio staff at Montreal Airport, Dorval, Que.	7,500 00	5,266 80	5,266 80
N	Dibblee Construction Co., Ltd., construction of instrument landing facilities at Montreal Airport, Dorval, Que.	36,784 17	36,784 17	36,784 17(f)
O	King Paving Co., Ltd., (see Vote 593 for details of contract)			
P	W. J. Pullam and F. W. Koehler, construction of instrument landing facilities at Toronto Airport, Malton, Ont.	43,253 46	43,253 46	43,253 46(f)
Q	Scott-Jackson Construction Ltd., (see Vote 593 for details of contract)			
R	Tomlinson Construction Co., Ltd., (see Vote 593 for details of contract)			
S	O. Hacquoil, additional development of Sioux Lookout Aerodrome, Ont.	18,000 00	12,584 70(1)	12,584 70
T	Henry E. Gibson & Co., construction of instrument landing facilities at Winnipeg Airport, Man.	42,000 00	24,487 40	24,487 40
U	Evans Gravel Surfacing Co., construction of instrument landing facilities at Saskatoon Airport, Sask.	50,000 00	10,551 15	10,551 15
V	W. F. Harvey, construction of dwelling and other related works for radio range staff at Cowley Airport, Alta. ..	10,851 75	3,404 25	10,851 75(f)
W	General Construction Co., construction of instrument landing facilities at Lethbridge Airport, Alta.	23,000 00	13,629 87	13,629 87
W	Alberta Construction Co., construction of instrument landing facilities at Lethbridge Airport, Alta.	25,000 00	15,493 34	15,493 34
X	General Construction Co. (Alta.) Ltd., construction of a radio receiver building at Lethbridge, Alta.	4,277 92	4,277 92	4,277 92(f)
Y	Dutton Bros. and Co., construction of instrument landing facilities at Calgary Airport, Alta.	35,000 00	20,520 59	20,520 59
Z	A. M. Berry & Co., additional development of Yellowknife Aerodrome, N.W.T.	671,000 00(2)	293,410 47(3)	638,049 81

	Contractor, Project and Location	Amount of Contract	Payments 1947-48	Payments to date
ZA	F. R. McCharles, erection of 2 staff residences and related works at Crescent Valley Radio Range Station, B.C.	23,880 12	23,880 12	23,880 12(f)
ZB	R. A. Wassman and Co., Ltd., construction of a radio range station at Sandspit, B.C.	126,806 06	126,806 06	126,806 06(f)
ZC	Marwell Construction Co., construction of instrument landing facilities at Vancouver (Sea Island) Airport, B.C.	39,500 00	28,426 16	28,426 16

(f) Including final payment.

(1) Of this amount, \$5,000 was paid by the Department of Mines and Resources (Vote 181).

(2) Cost plus 5 per cent, plus \$1,000 per month management fee.

(3) Of this amount, \$197,292.97 was paid by the Department of Mines and Resources (Vote 145). Payments to date by that Department amounted to \$447,292.97.

A payment of \$11,200 was made to Russell B. Dawson and Virginia Dawson for acquisition of land in connection with the extension of the runways at Windsor Airport, Ont.

Vote 593 (and Vote 927, Further Supplementary Estimates) Airways and Airports—Construction and Improvements, including Radio Facilities—Capital, \$6,314,067.10; Demobilization and Reconversion, \$562,642.90*

	Estimates	Allotments	Expenditures
Salaries and Wages	456,305 00	430,305 00	352,249 08
Other Pay-list Items	3,405 00	3,405 00	3,046 76
Sundries, including Travelling Expenses, Printing and Stationery, Telephones and Telegrams and Miscellaneous Expenses	7,200 00	33,200 00	28,252 08
Field Services—Construction and Improvements	6,409,800 00		
Maritime District			
Torban, Nfld.—Completion of approach lighting on four approaches and relocating lighting controls		28,000 00	25,568 60
Goose Bay, Labrador—			
Completion of conversion of Army Building to accommodate civil airport personnel		192,000 00	191,511 48
Approach Lighting on five approaches		18,000 00	14,965 03
Installation of Diesel Power Plant		3,000 00	2,267 13
Conversion of Hospital to Hotel		16,000 00	14,038 97
Halifax (Dartmouth) N.S.—			
Completion of approach lighting		15,800 00	13,151 33
International Passenger Terminal		10,000 00	747 22
Sydney, N.S.—			
Sealing of runways and repairs to parking area		27,675 00	25,942 65
Completion of approach lighting		6,700 00	6,229 10
High intensity approach lighting		24,600 00	20,645 48
Yarmouth, N.S.—			
Repair and make lighting facilities serviceable		8,000 00	4,235 18
International Passenger Terminal		2,500 00	2,061 59
Blissville, N.B.—Projects under \$5,000		877 00	871 43
Moncton, N.B.—			
Sealing runways and repairing parking area		30,000 00	5,493 00
Construction of 2 graded landing strips for ultimate development of two runways 6,000' x 200'		175,000 00	97,017 24
Completion of N. and S. approach lighting systems		9,500 00	7,842 65
Two high intensity approach lighting systems		32,500 00	26,641 67
Improvement to waterworks distribution system for fire protection		5,000 00	4,638 63
Pennfield Ridge, N.B.—			
Repair and make lighting facilities serviceable		5,000 00	1,120 27
High intensity approach lighting		44,300 00	34,724 35
Extend contact lighting		6,000 00	2,722 88
Alterations to waterworks system		5,000 00	3,228 38
Reconditioning Hangar for T.C.A. use		14,000 00	
Alter Buildings 55 and 56 for living accommodation		35,000 00	24,538 39
		714,452 00	530,202 65

	Estimates	Allotments	Expenditures
Eastern District			
C Matane, Que.—Construction of landing strip		48,000 00	37,440 01
Mont Joli, Que.—			
D Repairs to drainage		35,700 00	31,160 01
Repairs to intersection		34,300 00	1,575 02
Montreal, Que.—			
E Reconstruction of roof of Hangar No. 3		28,000 00	20,550 78
2 high intensity approach lighting installations		42,912 00	34,496 39
Standby plant		24,000 00	13,243 23
Purchase of land		48,500 00	4,860 10
F Repairs and seal coating runways		16,500 00	16,331 41
Trans-Atlantic passenger terminal		7,500 00	4,308 71
Projects under \$5,000		12,825 00	6,610 99
Quebec, Que.—			
G Runway and drainage repairs		52,000 00	35,169 66
Extension of runway to 4,000 feet		4,000 00	
Approach lighting		12,000 00	8,773 47
Saguenay, Que.—Repairs to runways, drainage and roads ...		6,000 00	1,050 00
Ottawa, Ont.—High intensity approach lighting		26,600 00	22,732 50
		398,837 00	238,302 28
Southern District			
Gore Bay, Ont.—			
Equipment building		10,090 00	2,011 43
Power supply		9,160 00	3,545 30
Contact and approach lighting		21,340 00	19,139 25
H Construction of 2 runways		97,000 00	85,440 16
London, Ont.—			
Alterations to Administration Building		26,500 00	22,200 53
High intensity approach lighting		32,500 00	16,680 50
Malton, Ont.—			
2 high intensity approach lighting systems		61,000 00	38,865 78
Standby plant		28,000 00	16,041 55
Completion of runway lighting extensions and approach lighting		5,500 00	3,648 58
Terminal building		40,000 00	40,000 00
Completion of terminal building		250,000 00	249,896 30
I Alterations to Administration Building		15,000 00	12,620 74
North Bay, Ont.—High intensity approach lighting		23,600 00	9,005 97
Warton, Ont.—			
J Construction of 2 hard surfaced runways		345,000 00	337,511 34
Construction of entrance road		8,000 00	7,861 32
Provision of power supply		1,488 00	1,368 30
Contact and approach lighting		34,500 00	33,477 45
Equipment building		6,000 00	5,593 00
K Water supply and distribution system		23,000 00	19,509 25
Windsor, Ont.—High intensity approach lighting		35,500 00	30,012 56
Houghton and Grand Marais, Mich., U.S.A.—Construction of airports and ranges		564,000 00	
Capital			623 27
Demobilization and Reconversion			562,642 90*
		1,637,088 00	1,517,695 48
Central District			
Fort William, Ont.—High intensity approach lighting		20,500 00	18,584 01
Graham, Ont.—			
L Construction of 2 landing strips		157,000 00	156,134 85
Provision of Diesel power including power house		22,000 00	13,840 00
Runway and approach lighting		33,000 00	11,015 59
L Completion of 2 staff dwellings		28,000 00	26,752 61
M Red Lake, Ont.—Construction of landing strip		288,000 00	215,531 75
Brandon, Man.—			
Provision of Field lighting		14,000 00	11,643 87
Repairs to landing field		2,500 00	1,626 69
Winnipeg, Man.—			
Construction of NW./SE. runway		71,665 00	
N Construction of NW./SE. runway (Completion)		428,000 00	363,151 40

	Estimates	Allotments	Expenditures
N Construction of N.S. runway		621,000 00	415,343 97
Concrete compass swinging base and taxi strip for D.C.—4's		10,000 00	
2 high intensity approach lighting systems		24,000 00	12,001 83
N Pumping station and drainage off-take		25,000 00	13,062 43
Diversion of C.P.R. tracks		25,000 00	22,864 12
Purchase of land		43,000 00	23,666 51
Moose Jaw, Sask.—Lighting repairs		1,500 00	1,488 51
Regina, Sask.—			
Repairs to E.W. runway		2,000 00	110 50
2 high intensity approach lighting systems		20,458 00	7,345 39
Standby plant		22,200 00	12,879 83
Saskatoon, Sask.—			
O Construction of two 5,000 ft. runways		903,000 00	873,259 46
To complete contact and approach lighting		32,418 00	14,124 40
Rerouting rural telephone lines		5,182 00	5,034 51
Converting R.C.A.F. Buildings to passenger terminal accommodation		3,500 00	1,166 96
Swift Current, Sask.—Alterations to passenger terminal		1,500 00	1,496 64
		2,804,423 00	2,222,125 83
Lethbridge District			
Embarras, Alta.—Revision to electrical distribution system..		2,000 00	193 37
Fort McMurray, Alta.—Projects under \$5,000		7,500 00	5,752 91
Lac La Biche, Alta.—			
P Construction of graded landing strip		103,000 00	90,639 84
P Completion of graded landing strip		47,000 00	43,577 57
Boundary lighting		10,000 00	6,691 50
Power Supply		6,000 00	2,590 27
Lethbridge, Alta.—			
Q Extension of runways to 5,000 ft.		138,000 00	117,708 81
Complete runway lighting on extensions		10,000 00	9,717 76
Alterations to Administration Building		84,000 00	76,984 28
Road to sewage disposal		2,500 00	2,500 00
High intensity approach lighting		24,000 00	19,173 55
Purchase of land		20,000 00	
Medicine Hat, Alta.—Alterations to buildings		1,500 00	1,306 42
Fort Resolution, N.W.T.—Revision to electrical distribution system		2,100 00	79 80
Fort Smith, N.W.T.—			
Install diesel generating plants		13,000 00	6,575 24
1 Prefabricated staff dwelling		6,000 00	5,269 01
Construction of new living accommodation		35,000 00	21,630 00
Projects under \$5,000		6,600 00	4,222 51
Hay River, N.W.T.—Living accommodation		25,000 00	21,841 61
Mackenzie River Route.—Taxes on United States equipment taken over by the Department		110,000 00	97,246 26
Yellowknife, N.W.T.—Projects under \$5,000		3,500 00	145 56
		656,700 00	533,846 27
Western District			
Abbotsford, B.C.—Underground power service across flight-way of S.W. approach		2,500 00	
Dog Creek, B.C.—Projects under \$5,000		6,500 00	
Patricia Bay, B.C.—			
Completion of approach lighting on N. W. and N.W. approaches		12,500 00	10,062 15
Install obstruction markers		6,000 00	609 32
Prince George, B.C.—Projects under \$5,000		5,500 00	2,397 40
Quesnel, B.C.—			
Contact lighting runway		8,000 00	6,369 94
Projects under \$5,000		5,600 00	3,010 21
Smithers, B.C.—Repairs to hangar roof trusses		500 00	
Vancouver, B.C.—			
Extension of E W. runway to 6,000 ft.		5,000 00	3,668 88
2 high intensity approach lighting systems		18,000 00	7,992 64

	Estimates	Allotments	Expenditures
Vancouver, B.C.— <i>Concluded</i>			
R Drainage—pump installation		30,000 00	22,589 15
Extension of Administration building		30,000 00	24,971 42
Purchase of land		20,000 00	
Standby plant		24,000 00	12,702 90
Building for standby plant		16,000 00	79 58
		190,100 00	94,453 69
Northern District			
White Horse, Y.T.—Projects under \$5,000		8,200 00	6,933 09
Total Field Services—Construction and Improvements	6,409,800 00	6,409,800 00	5,143,559 19
	<u>\$6,876,710 00</u>	<u>\$6,876,710 00</u>	<u>\$5,527,107 11</u>

*Vote 668, Further Supplementary Estimates, authorized the expenditures, in respect of the development of airways facilities at Houghton and Grand Marais, Michigan, as a contribution not exceeding \$780,000 to the State of Michigan. In accordance with the provisions of this authority, an amount of \$562,642.90 charged to this project from the above Capital Vote was classified as Demobilization and Reconversion expenditures.

As at March 31, 1948, there were 131 temporary salaried employees being paid from this vote.

Contracts—Details of contracts of \$5,000 or over for construction, improvements and maintenance of works and other facilities (all on a unit price basis) are listed below:

	Contractor, Project and Location	Amount of Contract	Payments 1947-48	Payments to date
A	Municipal Spraying and Contracting, additional development of Sydney Aerodrome, N.S.	\$ 13,316 28	\$ 13,316 28	\$ 13,316 28 (f)
B	Rayner Construction Co., Ltd., additional development of Moncton Airport, N.B.	265,000 00	96,404 74	96,404 74
C	Komo Construction Ltd., development of Matane Airport, Que.	60,767 74	35,648 74	60,767 74 (f)
D	Massicotte & Fils Ltée., additional development of Mont Joli Aerodrome, Que.	65,000 00	29,940 75	29,940 75
E	Duromastic Asphalt Ltd., repairs to existing roof of hangar No. 3, Montreal Airport, Dorval, Que.	18,484 00	18,484 00	18,484 00 (f)
F	Dibblee Construction Co., Ltd., additional development of Montreal Airport, Dorval, Que.	15,843 41	15,843 41	15,843 41 (f)
G	Komo Construction Ltd., additional development of Quebec Airport, Que.	40,000 00	29,523 35	29,523 35
H	King Paving Co., Ltd., development of an airport at Gore Bay, Ont.	380,418 86	88,534 59(1)	380,418 86 (f)
I	Fried Construction Co. Ltd., additions and alterations to Administration Building of Malton Airport, Ont.	11,404 93	8,704 93	11,404 93 (f)
J	Scott-Jackson Construction, Ltd., development of Wiarton Airport, Ont.	438,595 40	288,925 40(2)	438,595 40 (f)
K	Scott-Jackson Construction Ltd., construction of water mains and services for staff dwellings at Wiarton Airport, Ont.	16,949 48	16,949 48	16,949 48 (f)
L	Tomlinson Construction Co., Ltd., development of Graham Airport, Ont.	228,000 00	176,989 51(3)	215,059 51
L	Tomlinson Construction Co., Ltd., additional development of Graham Airport, Ont.	75,000 00	45,000 00(4)	45,000 00
M	Rayner Construction Co., Ltd., development of an aerodrome at Red Lake, Ont.	450,000 00	210,941 92	328,488 83
N	Commonwealth Construction Co., Ltd., additional development of Winnipeg Airport, Man.	1,900,973 50	703,692 49	707,877 49
O	Tomlinson Construction Co., Ltd., additional development of Saskatoon Airport, Sask.	1,311,908 54	686,376 66	1,280,717 69
P	Western Construction and Lumber Co., Ltd., development of Lac La Biche Emergency Airport, Alta.	132,008 84	124,664 84	132,008 84 (f)
Q	General Construction Co. (Alta), Ltd., additional development of Lethbridge Airport, Alta.	116,985 07	95,376 52	116,985 07 (f)
R	Bennett and White Construction Co., Ltd., construction of drainage pumphouses at Vancouver (Sea Island) Airport, B.C.	28,298 65	19,222 55	28,298 65 (f)

(f) Including final payment.

(1-4) Including the following amounts paid from Vote 444: (1) \$6,892.07; (2) \$7,816.40; (3) \$25,059.94;

(4) \$25,841.28.

An amount of \$15,934.93 was paid to Pembina Investments Ltd., for land required for the enlargement of the Winnipeg Airport.

Vote 668 To hereby authorize contribution of an amount not exceeding \$780,000 to the State of Michigan, U.S.A., Department of Aeronautics, towards the construction and development of airways facilities at Houghton and Grand Marais, Michigan, U.S.A., for use of Canadian aircraft and costs of operation and maintenance of such facilities to March 31st, 1948 as certified to by the Controller of Civil Aviation, and approved by the Minister of Reconstruction and Supply, less \$721,049.85 already paid under authority of Vote 628, Airways and Airports, Capital, Construction and Improvements, Demobilization and Reconversion Appropriation, 1946-47.....		58,950 15
Expenditures	\$	58,950 15

P.C. 2430 of June 14, 1946, authorized the Department to place funds at the disposal of the Civil Aeronautics Administration of the United States of America, to carry out the detailed surveys and to supervise the development, including the purchasing and installation of material and equipment, required in connection with the obtaining by Canada of the use of certain airports and the development of two other sites in the State of Michigan for the proposed air route across Lake Superior. It subsequently became advisable to have the aforesaid services performed by the State of Michigan, Department of Aeronautics, and P.C. 3692 of September 4, 1946, substituted the latter body in lieu of the Federal Civil Aeronautics Administration.

During the fiscal year 1946-47, advances totalling \$721,049.85 were made from Vote 628 (Capital) to the State of Michigan, Department of Aeronautics. The State authorities made an accounting for \$153,406.95 in the fiscal year and as the work was not completed by March 31, the balance of the advance amounting to \$562,642.90 was transferred to 1947-48 and charged to Vote 593 (Capital).

As title to the works in question will not be in the name of His Majesty in right of Canada, this appropriation was provided to authorize the expenditures to be considered as a contribution to the State of Michigan and to cover the additional amount required to complete the projects.

Pursuant to this authority, previous payments made from Capital Votes (as the inclusion of the word "Capital" in the text of a vote ordinarily signifies that the resulting expenditures will create public works owned by, and for the general advantage of, His Majesty in right of Canada) were transferred to Demobilization and Reconversion Expenditures (see Vote 593 above and "Adjusting Entry" further on in this section).

Exchequer Court Awards, Exchequer Court Act, c. 34, R.S. (Airways and Airports—Civil Aviation—Capital)	\$	9,147 90
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The above expenditures were in connection with expropriations and consisted of: compensation to W. C. Little, Prince Rupert, B.C., \$6,350, costs of action, \$860.55; compensation to J. E. Roy, St. Flavie, Que., \$1,188 (and interest, \$227.80), costs of action, \$521.55.

Vote 445 (and Vote 893, Further Supplementary Estimates) Airways and Airports—Operation and Maintenance—Civil Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages	1,485,704 00	1,492,416 00	1,391,857 61
Other Pay-list Items	11,210 00	11,210 00	10,152 46
Allowances	19,140 00	21,140 00	21,100 06
Travelling Expenses	144,365 00	144,365 00	126,111 06
Telegrams and Telephones	26,426 00	28,426 00	27,537 99
Printing and Stationery	9,808 00	14,808 00	14,052 06
Materials and Supplies	1,104,871 00	1,073,159 00	969,503 12
Maintenance of Plant, Equipment and Airways Aircraft	203,255 00	203,255 00	105,158 66
Freight, Express and Cartage	62,328 00	62,328 00	42,333 11
Light, Power and Water	140,600 00	140,600 00	106,917 73
Sundries	24,648 00	40,648 00	40,112 03
	\$3,232,355 00	\$3,232,355 00	\$2,854,835 89

As at March 31, 1948, there were 444 salaried employees being paid from this vote, of whom 46 were permanent and 398 temporary.

The following is a comparative statement by Airport Districts:

	1947-48	1946-47
Headquarters—Administration	265,693 01	247,637 20
Districts:		
Maritime	162,381 09	
Eastern	1,065,364 74	751,261 67
Southern	524,070 37	257,268 53
Central	230,518 02	147,944 63
Western	334,194 09	88,745 81
Northern	272,614 57	
	<u>\$2,854,835 89</u>	<u>\$1,492,857 84</u>

Vote 446 (and Vote 894, Further Supplementary Estimates) Airways and Airports—Operation and Maintenance—Radio Aviation Services

	Estimates	Allotments	Expenditures
Salaries and Wages	904,386 00	885,886 00	795,000 71
Other Pay-list Items	4,315 00	4,315 00	2,897 89
Overtime	1,750 00	14,250 00	7,455 97
Allowances	9,640 00	12,640 00	12,226 39
Travelling Expenses	50,000 00	49,400 00	37,240 66
Telegrams and Telephones	15,000 00	16,000 00	15,641 69
Printing and Stationery	9,600 00	16,100 00	15,809 25
Materials, Supplies and Equipment	146,500 00	132,350 00	119,373 55
Light, Power and Water	47,740 00	55,740 00	55,457 93
Repairs to Buildings and Equipment	92,260 00	92,260 00	25,916 40
Freight, Express and Cartage	8,500 00	8,900 00	6,010 13
Sundries	7,535 00	9,385 00	9,294 04
	<u>\$1,297,226 00</u>	<u>\$1,297,226 00</u>	<u>\$1,102,324 61</u>

The total expenditures for this service were \$3,136,420 79, of which \$2,034,096.18 was charged to the following Demobilization and Reconversion Vote 596.

As at March 31, 1948, there were 355 salaried employees being paid from this vote, of whom 130 were permanent and 225 temporary.

The ranges of annual rates of special allowances paid to radio operators are as follows: officer in charge, \$60-\$300; isolation, \$48-\$1,200; living, \$180-\$1,500.

Vote 596 (and Vote 930, Further Supplementary Estimates) Airways and Airports—Operation and Maintenance—Radio Aviation Services

	Estimates	Allotments	Expenditures
Temporary Assistance	1,061,220 00	1,018,220 00	1,009,364 68
Wages—Casual	38,100 00	51,100 00	41,506 22
Other Pay-list Items	5,780 00	6,280 00	4,482 11
Allowances	74,080 00	79,580 00	73,550 94
Travelling Expenses	85,300 00	65,300 00	54,456 58
Telegrams, Telephones and Remote Control	440,000 00	446,000 00	428,107 07
Printing and Stationery	6,600 00	20,100 00	16,213 77
Materials, Supplies and Equipment	314,000 00	375,000 00	286,780 96
Freight, Express and Cartage	73,880 00	73,880 00	38,326 36
Repairs to Buildings and Equipment	96,000 00	37,000 00	18,841 53
Light, Power and Water	36,200 00	49,700 00	44,047 06
Sundries	13,795 00	22,795 00	18,418 90
	<u>\$2,244,955 00</u>	<u>\$2,244,955 00</u>	<u>\$2,034,096 18</u>

As at March 31, 1948, there were 399 salaried employees being paid from this vote, of whom 75 were permanent and 324 temporary.

Vote 447 Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates

	Estimates	Allotments	Expenditures
Grant to University of Manitoba	500 00	500 00	
Grant to Canadian Flying Clubs Association	5,000 00	5,000 00	5,000 00
Grant to National Research Council	25,000 00	25,000 00	25,000 00
	<u>\$ 30,500 00</u>	<u>\$ 30,500 00</u>	<u>\$ 30,000 00</u>

Vote 594 (and Vote 928, Further Supplementary Estimates) Airways and Airports—Operation and Maintenance—Operation and Maintenance of Municipal and Other Airports

	Estimates	Allotments	Expenditures
Salaries and Wages	229,608 00	246,708 00	227,879 60
Other Pay-list Items	1,922 00	1,747 00	1,385 94
Travelling Expenses	4,200 00	3,775 00	2,585 26
Telegrams and Telephones	1,400 00	1,600 00	1,440 24
Printing and Stationery	950 00	1,050 00	996 74
Materials, Supplies and Equipment	104,370 00	92,570 00	91,557 83
Light, Power and Water	12,500 00	25,000 00	24,583 77
Freight, Express and Cartage	1,550 00	1,550 00	1,532 32
Services for Repairs and Operation by Contract	40,000 00	16,500 00	8,653 06
Subsidies	45,000 00	35,500 00	35,416 67
Sundries	4,650 00	20,150 00	19,851 44
	<u>\$ 446,150 00</u>	<u>\$ 446,150 00</u>	<u>\$ 415,882 87</u>

As at March 31, 1948, there were 75 salaried employees being paid from this vote, of whom 1 was permanent and 74 temporary.

A subsidy amounting to \$35,416.67, covering the period from November 1, 1946 to March 31, 1948, was paid to the Corporation of the City of Edmonton towards the cost of airport operation and maintenance, under authority of P.C. 4338, October 31, 1946 and P.C. 5153, December 16, 1947.

The following is a statement of expenditures by airports: Charlottetown (Sherwood), \$31,331.71; London, \$82,229.08; Windsor, \$36,579.70; Fort William (Lakehead), \$17,042; Winnipeg (Stevenson), \$47,099.52; Regina, \$31,446.67; Saskatoon, \$25,688.75; Calgary, \$34,602.66; Edmonton, \$35,482.79; Lethbridge, \$29,198.04; Vancouver (Sea Island), \$45,180.95; sundries, \$1.

Vote 595 (and Vote 929, Further Supplementary Estimates) Airways and Airports—Operation and Maintenance—Airway and Airport Traffic Control

	Estimates	Allotments	Expenditures
Temporary Assistance	389,342 00	391,772 00	385,331 45
Other Pay-list Items	2,365 00	2,375 00	1,774 28
Allowances	3,420 00	3,980 00	3,750 35
Travelling Expenses	12,700 00	12,700 00	11,301 81
Telegrams, Telephones and Long Lines	362,555 00	362,555 00	343,408 87
Printing and Stationery	3,100 00	3,100 00	2,907 98
Materials, Supplies and Equipment	43,050 00	39,050 00	6,228 36
Installation and Revision of Equipment	2,500 00	3,500 00	288 57
Freight, Express and Cartage	1,800 00	1,800 00	108 75
Light, Power and Water	2,000 00	3,000 00	2,791 04
Sundries	3,000 00	2,000 00	1,274 45
	<u>\$ 825,832 00</u>	<u>\$ 825,832 00</u>	<u>\$ 759,165 91</u>

As at March 31, 1948, there were 183 salaried employees being paid from this vote, of whom 7 were permanent and 176 temporary.

Vote 597 (and Vote 931, Further Supplementary Estimates) Care, Operation and Maintenance of Royal Canadian Air Force Airfields transferred to the Department of Transport

	Estimates	Allotments	Expenditures
Temporary Assistance and Wages	214,926 00	194,926 00	180,610 38
Other Pay-list Items	1,931 00	1,931 00	890 24
Allowances	8,220 00	11,420 00	9,814 81
Travelling Expenses	3,075 00	3,575 00	1,791 85
Telegrams, Telephones, etc.	2,800 00	3,100 00	1,566 71
Printing and Stationery	515 00	1,015 00	648 33
Materials, Supplies and Equipment	147,775 00	146,275 00	122,447 42
Freight, Express and Cartage	1,900 00	1,900 00	1,393 42
Light, Power and Water	32,080 00	37,080 00	36,997 02
Sundries	4,713 00	16,713 00	16,693 29
	<u>\$ 417,935 00</u>	<u>\$ 417,935 00</u>	<u>\$ 372,853 47</u>

As at March 31, 1948, there were 65 temporary salaried employees being paid from this vote.

Expenditures by airports were as follows: Torbay, Nfld., \$126,594.21; Sydney, N.S., \$54,421.12; Yarmouth, N.S., \$33,907.24; Quebec (Ancienne Lorette), Que., \$61,967.25; Mount Hope, Ont., \$8,981.99; Prince Albert, Sask., \$7,274.83; Comox, B.C., \$18,162.02; Terrace, B.C., \$6,729.57; Vanderhoof, B.C., \$20,372.05; White Horse, Y.T., \$11,702.90; others (under \$5,000 each), \$22,740.29.

Vote 598 (and Vote 932, Further Supplementary Estimates) North East (Crimson) Staging Route—Maintenance of Airfields

	Estimates	Allotments	Expenditures
Temporary Assistance	12,918 00	12,918 00	10,179 12
Other Pay-list Items	95 00	95 00	42 97
Allowances	2,400 00	2,400 00	1,143 33
Travelling Expenses	600 00	600 00	282 27
Materials, Supplies and Equipment	26,800 00	26,800 00	20,681 02
Sundries	1,187 00	1,187 00	412 78
	<u>\$ 44,000 00</u>	<u>\$ 44,000 00</u>	<u>\$ 32,741 49</u>

As at March 31, 1948, there were 4 temporary salaried employees being paid from this vote.

Vote 599 Alaska Communications System—Additions and Betterments, including transport equipment—Capital..... **216,000 00**
Expenditures **\$ 213,177 99**

The total expenditures for this service were \$506,641.49, of which \$293,463.50 was charged to the following Demobilization and Reconversion Vote 600.

The Canadian National Telegraph Company, the operating company, received \$212,575.54 for expenditures made on capital works.

Vote 600 Alaska Communications System—To provide for the difference between the expenditures for operation and maintenance and revenue accruing from operations during the year ending March 31, 1948, not exceeding..... **682,000 00**
Expenditures **\$ 293,463 50**

The Alaska Communications System is operated by the Canadian National Telegraph Company for the Department and this vote is provided to pay the current operating deficit. The operating expenditures for the fiscal year amounted to \$973,840.82 and the operating revenues totalled \$680,377.32, resulting in a deficit of \$293,463.50.

Meteorological Division

Vote 448 (and Vote 895, Further Supplementary Estimates) Meteorological Services

	Estimates	Allotments	Expenditures
Salaries and Wages	2,221,872 00	2,120,672 00	2,052,851 36
Other Pay-list Items	9,518 00	11,518 00	8,631 48
Allowances	104,192 00	104,192 00	99,033 71
Travelling Expenses	149,750 00	134,250 00	75,522 47
Telegrams, Telephones and Postage	124,930 00	124,930 00	104,658 89
Teletype	582,659 00	572,059 00	563,035 00
Printing and Stationery	101,515 00	151,515 00	97,432 57
Materials, Supplies and Equipment	467,822 00	493,707 00	337,183 11
Freight, Express and Cartage	193,177 00	166,522 00	135,988 93
Weather Observer Contracts	38,265 00	38,265 00	30,292 65
Construction and Repairs	168,600 00		
A Blissville, N.B.—Completion of staff dwellings		3,000 00	3,000 00
Great Whale River, Que.—Repairs to buildings		1,200 00	198 45
Nitchequon, Que.—Transfer of generating equipment to site		4,000 00	4 94
Port Harrison, Que.—Projects under \$5,000		1,715 00	1,675 84
Kapuskasing, Ont.—Construction of concrete basements for			
prefabricated dwellings		3,500 00	
Moosonee, Ont.—Projects under \$5,000		1,505 00	1,234 24
Churchill, Man.—Projects under \$5,000		915 00	
The Pas, Man.—			
Conversion of existing buildings for living accommodation		6,670 00	1,247 63
Initial furnishings		6,000 00	2,022 81
		12,670 00	3,270 44
Namao, Alta.—Transfer of Rawinsonde Station to Edmonton		3,100 00	1,364 32
Patricia Bay, B.C.—Modification of offices		1,746 88	
Prince George, B.C.—Repairs to buildings		3,000 00	2,656 13
Vancouver, B.C.—			
Construction of extension to Meteorological-Radio			
Building		135,000 00	133,912 47
Projects under \$5,000		1,200 00	
		136,200 00	133,912 47
Watson Lake, Y.T.—Repairs to Hydrogen Generator			
Building		700 00	531 00
White Horse, Y.T.—			
Conversion of existing buildings for living accommodation		54,000 00	52,389 70
Initial furnishing		10,500 00	7,517 00
Transfer of Radiosonde Station		5,000 00	3,599 55
		69,500 00	63,506 25
Aklavik, N.W.T.—Construction of warehouse		1,515 00	1,418 90
Baker Lake, N.W.T.—Completion of Radiosonde Station ...		2,000 00	260 05
Coppermine, N.W.T.—Radiosonde Station		3,250 00	1,781 34
Fort Smith, N.W.T.—Conversion of Radiosonde Station to			
Rawinsonde Station		1,700 00	396 96
Norman Wells, N.W.T.—Repairs to buildings		253 12	
Total Construction and Repairs	168,600 00	251,470 00	215,211 33
Local Service Contracts	6,551 00	6,551 00	3,319 58
Sundries	58,559 00	51,759 00	25,518 49
	\$4,227,410 00	\$4,227,410 00	\$3,748,679 57

As at March 31, 1948, there were 1,249 salaried employees being paid from this vote, of whom 122 were permanent and 1,127 temporary.

A Payments of \$5,000 or over for teletype services were made to: B.C. Telephone Co., Vancouver, \$5,226.67; Canadian National Railways, \$394,501.92; Canadian Pacific Railway Co., \$145,884.13; North American Telegraph Co., Montreal, \$6,978.12.

B J. S. Parker completed a unit price contract amounting to \$19,714.65 for the construction of 2 residences at Blissville, N.B., and was paid the balance of \$4,910.10. Of this balance, an amount of \$1,910.10 was charged to Vote 444.

C Smith Bros. and Wilson Ltd. completed a contract for alterations and extension to the Radio-Meteorological Building at Vancouver, B.C., and was paid \$132,980.32.

Vote 449 Grant to Kingston Observatory	500 00
Expenditures	\$ 500 00

Payment of this grant was made to Kingston Observatory at Queen's University for scientific investigations.

Radio Division

Vote 450 (and Vote 896, Further Supplementary Estimates) Administration of the Radio Act and Regulations

	Estimates	Allotments	Expenditures
Salaries	164,937 00	164,937 00	162,861 43
Other Pay-list Items	1,433 00	633 00	443 64
Travelling Expenses	28,500 00	25,000 00	24,102 06
Telegrams and Telephones	1,300 00	1,700 00	1,306 71
Printing and Stationery	4,000 00	5,500 00	5,440 74
Materials and Supplies	5,700 00	8,100 00	6,303 12
Light, Power and Water	10,100 00		
Sundries	5,325 00	15,425 00	12,669 25
	\$ 221,295 00	\$ 221,295 00	\$ 213,126 95

The total expenditures for this service were \$407,816.04, of which \$194,689.09 was charged to the following Demobilization and Reconversion Vote 601.

As at March 31, 1948, there were 80 salaried employees being paid from this vote, of whom 37 were permanent and 43 temporary.

Vote 601 Administration of the Radio Act and Regulations

	Estimates	Allotments	Expenditures
Temporary Assistance	120,198 00	120,198 00	114,543 55
Other Pay-list Items	775 00	775 00	519 92
Allowances	7,345 00	7,345 00	6,874 42
Travelling Expenses	11,000 00	11,000 00	7,144 81
Telegrams, Telephones, etc.	2,300 00	2,300 00	1,480 48
Printing and Stationery	1,000 00	2,500 00	2,361 03
Materials and Supplies	80,700 00	65,200 00	39,188 76
Freight, Express and Cartage	3,000 00	3,000 00	757 42
Buildings and Lands Contracts	14,000 00		
Hartlen Point, N.S.—Improvements to Building		2,000 00	
Saint John, N.B.—Improvements to Buildings and Heating			
System and Antennal Revision		5,000 00	
Ottawa, Ont.—Improvement to Drainage		4,000 00	
Strathburn, Ont.—Improvements to Antennal and Buildings		1,000 00	
Winnipeg, Man.—Improvements to Land, drainage and levelling ..		1,000 00	
Vancouver, B.C.—Improvements to Antennal and Buildings		1,000 00	
Total Buildings and Lands Contracts	14,000 00	14,000 00	
Sundries	12,202 00	26,202 00	21,818 70
	\$ 252,520 00	\$ 252,520 00	\$ 194,689 09

As at March 31, 1948, there were 49 salaried employees being paid from this vote, of whom 12 were permanent and 37 temporary.

Vote 451 (and Vote 897, Further Supplementary Estimates) Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations, operation and maintenance

	Estimates	Allotments	Expenditures
Salaries and Wages	566,300 00	549,300 00	468,090 43
Other Pay-list Items	1,800 00	1,800 00	1,280 57
Allowances	22,570 00	34,570 00	34,093 17
Overtime	5,000 00	10,000 00	8,768 34
Travelling Expenses	27,960 00	27,960 00	22,802 79
Telegrams and Telephones	13,680 00	13,680 00	11,144 74
Printing and Stationery	3,750 00	5,750 00	5,533 02
Materials and Supplies	174,800 00	194,800 00	186,695 23
Repairs to Buildings and Equipment	81,550 00	50,550 00	29,706 17
Freight, Express and Cartage	7,000 00	11,000 00	9,787 62
Contracts and Agreements	225,000 00		
Canso and Yarmouth, N.S.—Construct 2 dwellings		2,200 00	
Cross Island, N.S.—Construct 1 new dwelling		9,000 00	
Fame Point, Que.—Construct living accommodation		4,800 00	4,019 72
A Generally		209,000 00	195,789 53
Total Contracts and Agreements	225,000 00	225,000 00	199,809 25
Sundries	11,000 00	16,000 00	15,156 86
	<u>\$1,140,410 00</u>	<u>\$1,140,410 00</u>	<u>\$ 992,868 19</u>

The total expenditures for this service were \$1,166,021.08, of which \$173,152.89 was charged to the following Demobilization and Reconversion Vote 602.

A The Canadian Marconi Company operates certain departmental East Coast and Great Lakes radio stations. Under the terms of an agreement, the Department reimburses the Company for direct operating expenses, plus an additional 20 per cent to cover overhead expenses, plus 10 per cent for profit on direct operating expenses only. Final settlement for the fiscal year 1947-48 could not be effected by the time the books of the Dominion were closed. The total payment to the Company during the fiscal year amounted to \$195,789.53, consisting of \$126,000 on account of current year's costs and balance of \$69,789.53 on 1946-47 costs.

As at March 31, 1948, there were 240 salaried employees being paid from this vote, of whom 108 were permanent and 132 temporary.

DEPARTMENTAL EAST COAST AND GREAT LAKES RADIO STATIONS OPERATED BY THE CANADIAN MARCONI COMPANY
COMPARATIVE STATEMENT OF THE DIRECT OPERATING COSTS (NOT INCLUDING PERCENTAGE FOR OVERHEAD AND PROFIT) AND REVENUE DERIVED
FROM TOLLS AND EXCHANGE FOR THE FISCAL YEARS 1947-48 AND 1946-47

Stations	Expenditures		Increase or Decrease*	Revenues		
	1947-48	1946-47		1947-48	1946-47	Increase or Decrease*
Montreal Division—						
General.....	110 06	92 48	17 58	4,664 28	4,957 14	292 86*
Fame Point.....	10,159 83	11,008 75	848 92*	4,101 25	2,772 19	1,329 06
Father Point.....	13,725 43	13,020 54	704 89	3,037 72	2,555 75	481 97
Quebec.....	13,874 04	13,361 10	512 94	2,510 08	2,101 43	408 65
St. Michel.....	9,472 79	8,891 91	580 88			
Maritime Division—						
General.....	15 13	5 03	10 10			
Grimsstone.....	15,194 76	13,544 48	1,650 28	3,706 35	3,825 28	118 93*
North Sydney.....	13,828 30	12,364 85	1,463 45	4,137 26	4,160 29	36 97
Newfoundland Division—						
Point Amour.....	11,343 16	9,392 81	1,950 35	586 64	715 88	129 24*
Great Lakes Division—						
General.....	491 31	363 27	128 04			
Kingston.....	8,820 70	8,243 25	577 45	3,748 70	2,693 31	1,055 39
Midland.....	9,799 81	8,210 77	1,589 04	2,029 18	1,550 82	478 36
Point Edward.....	11,757 91	8,674 42	3,083 49	2,438 66	2,258 90	179 76
Port Arthur.....	10,896 27	8,824 21	2,072 06	5,436 44	4,369 79	1,066 65
Port Burwell.....	12,369 44	11,448 18	921 26	1,655 76	1,179 34	476 42
Sault Ste. Marie.....	12,059 62	8,475 91	3,583 71	5,282 70	4,178 79	1,103 91
Toronto.....	14,317 43	11,777 03	2,540 40	1,972 54	1,272 79	699 75
Premium on Exchange.....				5,686 18	2,867 47	2,818 71
	\$168,235 99	\$147,698 99	\$20,537 00	\$51,053 74	\$41,459 17*	\$9,594 57

* Included in 1947-48 revenues of the Department of Transport.

Vote 602 Radio Direction Finding Stations, Radio Beacons and Radiotelegraph Stations—Operation and Maintenance

	Estimates	Allotments	Expenditures
Temporary Assistance	114,635 00	103,635 00	100,654 01
Wages	2,000 00	2,000 00	573 19
Other Pay-list Items	750 00	750 00	365 97
Allowances	8,990 00	16,490 00	13,879 72
Overtime	2,500 00	3,500 00	2,316 63
Travelling Expenses	3,000 00	3,500 00	2,970 72
Telegrams, Telephones, etc.	600 00	1,050 00	848 76
Printing and Stationery	275 00	275 00	170 85
Materials and Supplies	32,500 00	36,000 00	28,836 35
Repairs to Buildings and Equipment	5,500 00	2,250 00	924 57
Freight, Express and Cartage	1,000 00	1,300 00	1,001 11
Construction	19,000 00		
Ottawa, Ont.: S.W. Transmitting Station—2 dwellings		12,000 00	11,842 90
Michipicoten Harbour, Ont.: Radio Beacon Building		8,000 00	7,272 87
Total Construction	19,000 00	20,000 00	19,115 77
Sundries	3,000 00	3,000 00	1,495 24
	\$ 193,750 00	\$ 193,750 00	\$ 173,152 89

As at March 31, 1948, there were 32 salaried employees being paid from this vote, of whom 12 were permanent and 20 temporary.

Vote 452 (and Vote 898, Further Supplementary Estimates) Suppression of Radio Interferences

	Estimates	Allotments	Expenditures
Salaries	233,340 00	233,340 00	176,050 53
Other Pay-list Items	760 00	760 00	163 31
Travelling Expenses	25,000 00	18,000 00	16,364 83
Telegrams and Telephones	3,000 00	3,000 00	2,591 17
Printing and Stationery	3,500 00	3,500 00	3,308 97
Materials and Supplies	35,000 00	37,000 00	30,591 45
Freight, Express and Cartage	1,000 00	1,000 00	323 08
Sundries	5,000 00	10,000 00	9,393 41
	\$ 306,600 00	\$ 306,600 00	\$ 238,786 75

As at March 31, 1948, there were 73 salaried employees being paid from this vote, of whom 60 were permanent and 13 temporary.

Vote 453 (and Vote 652, Further Supplementary Estimates) Issue of Radio Receiving Licences—(Transport Department only)

	Estimates	Allotments	Expenditures
Salaries	190,740 00	189,040 00	188,263 89
Other Pay-list Items	2,120 00	1,620 00	1,173 07
Postage	6,000 00	5,800 00	5,303 80
To provide for the cost of collection of licence fees in respect of private receiving and private station broadcasting licences under the provisions of the C.B.C. Act 1936, as amended, providing for payment to the Corporation of the gross amount of the moneys received from such fees	340,000 00	340,000 00	326,695 25
Printing and Stationery	28,250 00	28,865 00	28,800 29
Rental of Equipment	12,491 00	13,576 00	13,566 50
Sundries	6,140 00	6,840 00	6,702 75
	\$ 585,741 00	\$ 585,741 00	\$ 570,505 55

As at March 31, 1948, there were 122 salaried employees being paid from this vote, of whom 35 were permanent and 87 temporary.

GOVERNMENT OWNED ENTERPRISES

DEFICITS

Prince Edward Island Car Ferry and Terminals

Vote 479 (and Vote 660, Further Supplementary Estimates) Amount required to provide for the payment during the fiscal year 1947-48 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1947...		931,855 96
Expenditures	\$	931,855 96

Canadian National Railways

Vote 661 Amount required to provide for the payment during the fiscal year 1947-48 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the Auditors of the National Company) arising in the calendar year 1947, but not including amounts charged to Proprietor's Equity of the National Railway System as defined in Chapter twenty-two of the Statutes of Canada, 1937:		
Canadian National Railways, exclusive of Eastern Lines....	5,280,432 77	
Eastern Lines.....	10,604,761 51	
		15,885,194 28
Expenditures	\$	15,885,194 28

Trans-Canada Air Lines

Vote 662 To hereby authorize and provide for payment during the fiscal year 1947-48 to Trans-Canada Air Lines to be applied by Trans-Canada Air Lines in payment of the deficit (certified by the Auditor of Trans-Canada Air Lines to the Minister of Reconstruction and Supply as and when required by the said Minister) resulting from the operations of Trans-Canada Air Lines during the calendar year 1947, less the surplus accruing from the operations of the Trans-Canada Air Lines (Atlantic) Limited, during 1947, and less the accumulated surplus of the Trans-Canada Air Lines as at December 31st, 1946:		
Trans-Canada Air Lines Deficit, calendar year 1947.....	1,761,042 84	
Less: Surplus Trans-Canada Air Lines (Atlantic) Limited, year 1947	136,303 31	
	1,624,739 53	
Less: Accumulated Surplus Trans-Canada Air Lines as at December 31st, 1946.....	255,061 23	
		1,369,678 30
Expenditures	\$	1,369,678 30

ADJUSTING ENTRIES

(Write-Down of Non-Active Assets)

Canadian National Railways Securities Trust Stock—Canadian National Railways Capital Revision Act, c. 22, 1937.....	\$1,885,469 41
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The book value of the capital stock of the Canadian National Railways Securities Trust has been decreased during the calendar year 1947 by \$1,885,469.41 due to the following capital losses charged to Proprietor's Equity and in respect of which His Majesty has not made cash reimbursement to the Railway:

Abandonment of 12.21 miles of line, Trelle Junction to Morinville	106,034 46
Retirement of Victoria, B.C. dock property	246,582 22
Retirement of Canadian Lines' rolling stock equipment	1,532,852 73

\$1,885,469 41

Civil Aviation—Airways and Airports—Contribution to the State of Michigan, U.S.A., re Airways Facilities	\$ 158,406 95
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This adjustment, and the offsetting credit to Capital Expenditures, was necessary to implement the direction contained in Vote 668 which authorized expenditures in connection with the development of certain airports in the State of Michigan as a contribution towards such construction and development. The above amount was charged in the fiscal year 1946-47 to Vote 628—Airways and Airports—Construction and Improvements (Capital).

Expenditures for Other Departments

Services were rendered and work performed for other departments by the Department of Transport and the expenditures were charged to the appropriations of such departments in the amounts indicated below:

Department	Expenditures
Fisheries	7,404 39
Mines and Resources	305,848 67
National Defence	259,831 86
National Health and Welfare	6,025 18
Reconstruction and Supply	63,173 81
Royal Canadian Mounted Police	1,890 00
	<u>\$ 644,173 91</u>

Non-Cash Adjusting Entries

Entries under this heading relate to inter-departmental settlement in respect of war production costs, payment for which had been made in previous years. The purpose of the entries was to enable the departments concerned to clear their relevant records.

The following table shows the accounts affected thereby:

	Debit	Credit
Department of Mines and Resources	36,110 13	
Department of Reconstruction and Supply	176,579 81	
Department of Transport—		
Airways and Airports:		
Mackenzie River Project—Adjustment in respect of equipment and supplies acquired from United States Service Forces		212,536 50
Water supply agreements—Corporations of Moose Jaw, Neepawa, North Battle- ford and Saskatoon	22,705 00	
Dominion Lighthouse Depot, Prescott, Ont.—Revolving Fund—sundry freight charges		153 44
Department of National Defence		22,705 00
	<u>\$ 235,394 94</u>	<u>\$ 235,394 94</u>

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	258,385 82	365,305 15
Previous Years—Collectable	402,691 15	240,039 39
—Uncollectable	195,576 73	191,025 84
	<u>\$ 856,653 70</u>	<u>\$ 796,370 38</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: Atlas Trading and Shipping Reg'd., \$1,014.30; Bras d'Or Steamships Co., \$1,994.86; Canadian Terminal Steamship Co., \$1,610.56; T. Crowley, \$10,011.92; Davy Pulp and Paper Co., \$32,627.47; Ben Elsie, \$1,410; John Graybeil, \$1,280; Owners of the Steamer *Hall*, \$1,060.70; Owner of the Steamer *Hibron*, \$1,427.69; Riordon Pulp and Paper Co., Ltd., \$123,153.34.

Outstanding Advances—Previous Fiscal Years

Details of outstanding balances of travel advances in respect of this Department are given below:

Air Services—

1945-46—E. Suttis, \$150; M. D. Clarke, \$18.23	168 23
1946-47—P. Robichaud	45 00
	<u>\$ 213 23</u>

Efforts by the Department during the current fiscal year have resulted in the recovery of \$5 from P. Robichaud and \$20 from M. D. Clarke. The matter of settlement is being continued through the Department of Justice.

Changes in Non-Active Asset Accounts

The status of the Non-Active Asset Accounts in which changes have occurred during the year due to (a) revenues or expenditures as shown previously in this section, or (b) transfers between accounts, is as follows:

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
Canals—				
St. Lawrence Canals	34,131,439 70		150 00	34,131,289 70
Trent River Navigation	19,086,555 76		3,667 22	19,082,888 54
Welland Canal	27,376,520 46		20,440 93	27,356,079 53
Welland Ship Canal	130,829,875 58		10,697 80	130,819,177 78
	<u>211,424,391 50</u>		<u>34,955 95</u>	<u>211,389,435 55</u>
Railways—				
Intercolonial Railway	110,514,536 10	109,160 19	250 50	110,623,445 79
Hudson Bay Railway	33,280,504 05		17,244 54	33,263,259 51
Prince Edward Island—				
Car Ferry and Terminals	6,063,306 63	2,635,320 01		8,698,626 64
Construction of Ice-breaker and Car Ferry	5,499,821 57	1,065,000 00		6,564,821 57
	<u>155,358,168 35</u>	<u>3,809,480 20</u>	<u>17,495 04</u>	<u>159,150,153 51</u>
Miscellaneous—				
Alaska Communications System		213,177 99		213,177 99
Civil Aviation—Airways and Airports..	20,517,806 04	8,649,815 46	{ 7,394 91 }	29,001,819 64
			{ 158,406 95* }	
Construction of Lighthouse Supply and Buoy Vessel—East Coast		11,500 00		11,500 00
Construction of Service Vessel for “Eastern Arctic Patrol”		482,415 58		482,415 58
St. Lawrence River Improvements	87,516,576 35	2,489,585 87	1 50	90,006,460 72
	<u>108,034,682 39</u>	<u>11,846,494 90</u>	<u>165,803 36</u>	<u>119,715,373 93</u>
Other—				
Canadian National (West Indies) Steamships Ltd.	3,954,796 59		255,979 48	3,698,817 11
Canadian National Railways Securities Trust Stock	380,403,604 43		1,885,469 41	378,518,135 02
	<u>\$859,175,643 26</u>	<u>\$ 15,655,975 10</u>	<u>\$ 2,359,703 24</u>	<u>\$872,471,915 12</u>

*See adjusting entry page Z-57.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[2] Departmental Working Capital				
Advances				
A Department of Transport Stores Account	1,444,750 06	3,639,204 45	3,499,714 09	1,584,240 42
[3] Loans and Advances				
<i>(a) To Railway and Steamship Companies—</i>				
B Canadian Government Railways—Working Capital	16,771,980 54			16,771,980 54
CANADIAN NATIONAL RAILWAYS				
C Advances, Trans-Canada Air Lines Act, 1937—Purchase of Capital Stock	3,943,022 71	15,100,000 00		19,043,022 71
C Advances, Refunding Act, 1938	76,890,029 45			76,890,029 45
C Advances, Financing and Guarantee Act, 1940—Grand Trunk Railway Debenture Stock	108,155,796 70			108,155,796 70
C Advances, Financing and Guarantee Act, 1941—Purchase of Securities—Non-Sterling	8,592,109 50		2,498 60	8,589,610 90
C Advances, The War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities	256,387,884 06	22,633 86	1 39	256,410,516 53
C Advances, Financing and Guarantee Act, 1942—Purchase of Securities...	18,276,036 27			18,276,036 27
C Advances, Financing and Guarantee Act, 1947, Capital Requirements...		5,886,566 33		5,886,566 33
C Advances, Refunding Act, 1944	145,686,000 00	16,270,308 19		161,956,308 19
C Advances, Refunding Act, 1947		37,259,549 34		37,259,549 34
D Purchase of Railway Equipment Leased to Canadian National Railways—				
1936 Agreement	2,068,692 38		517,173 07	1,551,519 31
1943 Agreement	18,740,000 13		1,561,666 68	17,178,333 45
1944 Agreement	11,293,468 35		868,728 34	10,424,740 01
1946 Agreement	12,202,718 72		871,622 76	11,331,095 96
E Loan to Canadian National Railways on account of 1947 deficit pending provision of a Deficit Appropriation—Authority P.C. 1203, dated March 31, 1947		16,000,000 00	16,000,000 00	
E Loan to Canadian National Railways on account of 1948 deficit—pending provision of a deficit Appropriation—Authority P.C. 805, dated Feb. 26, 1948	662,235,758 27	11,000,000 00 101,539,057 72	19,821,690 84	11,000,000 00 743,953,125 15
<i>(d) To Provincial and Municipal Governments—</i>				
F Loan to Village of Dawson Creek, B.C.	103,191 00		10,491 00	92,700 00
	679,110,929 81	101,539,057 72	19,832,181 84	760,817,805 69
[4] Investments				
<i>(f) Miscellaneous—</i>				
G Steep Rock Spur Line and Dock facilities—Port Arthur	2,846,861 54	43,668 25*	72,161 08	2,818,368 71
	\$683,402,541 41	\$105,221,930 42	\$ 23,404,057 01	\$765,220,414 82

*Net advances under authority of Votes 590 and 926 (\$150,000).

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
H Outstanding Imprest Account Cheques				
—Transport	881 88	300 97	261 29	842 20
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
I Canadian Broadcasting Corporation				
Funds	19,841 17	4,481,711 60	4,507,466 29	45,595 86
J Intercolonial and Prince Edward				
Island Railway Employees' Provident Fund	304 39	2,936,030 02	2,940,000 00	4,274 37
K Companies in Liquidation—Dominion				
Shipbuilding and Repairing Co. Ltd.	39,041 44	39,041 44		
L Contractors' Securities—Cash (Department of Transport)	138,131 45	50,397 37	1,000,140 78	1,087,874 86
M Sydney Pilotage District—Undivided				
Surplus Account	7 52	7 52		
N Unclaimed Wages — Government				
Agencies	4,866 31	9 92		4,856 39
O Unclaimed moneys due Canadian				
Seamen	7,195 27	5,305 22	7,701 07	9,591 12
P Webster Trophy—Special Fund	245 50	5 50	6 00	246 00
Q Guarantee Deposits—Cash (Department of Transport)	22,596 46	30,662 00	35,033 00	26,967 46
	232,229 51	7,543,170 59	8,490,347 14	1,179,406 06
[12] Insurance, Pension and Guaranty Accounts				
(b) <i>Insurance and Guaranty Funds—</i>				
R Employees' Compensation Clearing				
Account—				
Defence Projects, Department of				
Reconstruction and Supply	8,980,216 04	8,980,216 04		
R Employees' Compensation Clearing				
Account—				
Defence Projects, Department of				
Transport	87,352 28	87,352 28		
	9,067,568 32	9,067,568 32		
(c) <i>Pension and Retirement Funds—</i>				
S Pilots' Pension Funds—				
Halifax	160,795 82	19,802 35	16,292 16	157,285 63
Sydney	144,579 08	14,109 62	12,723 16	143,192 62
Saint John	110,576 46	6,214 84	9,870 29	114,231 91
Montreal	305,183 10	30,213 24	48,765 25	323,735 11
British Columbia	180,847 40	21,380 88	40,574 26	200,040 78
	901,981 86	91,720 93	128,225 12	938,486 06
	9,969,550 18	9,159,289 25	128,225 12	938,486 05
[14] Sundry Suspense Accounts				
T Canadian Government Merchant				
Marine Ltd.—War Operations				
Suspense	3,151,885 76	766,217 54	113,697 91	2,499,366 13
U Department of Transport Suspense...	10,183 91	82,454 84	80,043 48	7,772 55

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[14] Sundry Suspense Accounts—Concluded				
V Pilots' General Account—				
Halifax District	7,169 28	Dr. 132,829 65	139,998 93	
Saint John District	6 24	71,901 26	71,895 02	
Sydney District		65,149 77	65,149 77	
W Radio Message Tolls	14,261 75	40,679 03	50,281 63	23,864 35
X Unclaimed Cheques Suspense—Transport	56,053 79	1,415 52	4,253 05	58,891 32
	<u>3,225,222 17</u>	<u>1,160,647 61</u>	<u>525,319 79</u>	<u>2,589,894 35</u>
	<u>\$ 13,427,883 74</u>	<u>\$ 17,863,408 42</u>	<u>\$ 9,144,153 34</u>	<u>\$ 4,708,628 66</u>

A The Stores Account is operated under the authority of the Department of Transport Stores Act, c. 28, 1937, as amended. Advances are made to the Minister of Transport to enable him to acquire all materials, supplies and equipment required for the construction, renewal, maintenance or operation of the properties, works and undertakings of the Department, including replenishment of stores stocks. From time to time as such stores are used in the work or undertakings of the Department, the cost of same is credited to the Stores Account concurrently with the debiting of equivalent amounts to the appropriations of the Department.

The amount of the outstanding advances may at no time exceed \$1,000,000 and the inventory of stores at the end of each fiscal year may not exceed \$1,600,000 (c. 21, 1946).

The following statement shows the inventory position:

Inventory, March 31, 1947	1,444,750 06
Purchase of materials, supplies, etc.	3,639,204 45
	<u>5,083,954 51</u>
Deduct—	
Value of materials and supplies issued	3,499,714 09
	<u>Value of stores on hand March 31, 1948</u>
	<u>\$1,584,240 42</u>

B Under authority of section 8 of the Canadian National Railways Capital Revision Act, c. 22, 1937, the balances then standing in Public Accounts in respect of: Canadian Government Railways—Open Accounts, Canadian Government Railways—Stores Accounts, and the Saint John and Quebec Railways—Open and Stores Accounts were adjusted as prescribed in the Act and the residue was consolidated under the title of "Canadian Government Railways Working Capital". This amount is carried against the Canadian National Railways, without interest, as representing a fair approximation of the amount of C.N.R. Working Capital utilized for Canadian Government Railways purposes.

C These accounts reflect the status of, and current transactions in connection with, advances made to the Canadian National Railways for working capital purposes, purchase of outstanding securities, retirement of maturing obligations and purchase of capital stock under the authorities quoted.

D These accounts reflect the status of, and current transactions in connection with, advances made by the Government to the Canadian National Railways under terms of hire-purchase agreements.

E These advances are to enable the Canadian National Railways to meet its current financial obligations, pending the provision by Parliament of the amount necessary to cover the annual deficits. The deficit for the calendar year 1947 amounting to \$15,885,194.28 was provided through Vote 661, Further Supplementary Estimates, 1947-48 and the balance of the advance was refunded by the Canadian National Railways.

F P.C. 7617, October 1, 1943, as amended by P.C. 4478 dated June 22, 1944, authorized the Department of Pensions and National Health to arrange through the Department of Transport for the construction, on behalf of the Village of Dawson Creek, B.C., of a sewage disposal system at an estimated cost of \$110,000. The cost of this project was to be covered by a loan to the village, with interest at the rate of 2 per cent per annum to be repayable as to principal and interest in equal semi-annual amounts sufficient to pay off the loan and interest during a period of ten years from the date of the making of the loan. The closing balance represents the amount owing at the end of the fiscal year. Interest amounting to \$2,063.82 for the year ending December 31, 1947, was received and credited to Ordinary Revenue—Return on Investments—See Appendix 1 to Section F, Department of Finance.

G Authority was granted by P.C. 8423, September 18, 1942, for the Minister of Transport to enter into an appropriate agreement with the Canadian National Railway Company to assist in the development of the iron ore deposit owned by the Steep Rock Iron Mines, Limited, near Atikokan, Ont., as a protection against the possible shortage of ore to meet war requirements. The Minister of Transport was further authorized to reimburse the Canadian National Railway Company for the cost of construction of the spur line and dock facilities, subject to the Government receiving from the railway 6 cents per gross ton on all ore handled over the dock, such receipts to be applied towards amortization of the cost (without interest) of the facilities.

The parliamentary authority for the advances in respect of this project and the extent to which this authority was required, follows:

Vote 590 and Vote 926	150,000 00
Expenditures	\$ 43,668 25

The credit represents the transfer hereto from Vote 591 of the amount which was payable at the 6 cents per gross ton rate.

- H At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is recouped in the usual way and this account adjusted concurrently.
- I This account is credited with fees collected by the Department of Transport in respect of private receiving licences and private station broadcasting licences; it is debited with all moneys released to the Corporation from time to time by the Minister of Finance. The balance on hand reflects the amount available to the Corporation at the close of the fiscal year.
- As the Canadian Broadcasting Corporation is under the jurisdiction of the Minister of National Revenue, the balance sheet and operating statement of the Corporation are shown in the section pertaining to that Department.
- J Under authority of c. 22, Statutes of 1907 and amendments, the Fund was established for the purpose of providing retiring allowances for employees of the railways who are retired on account of old age, physical or mental infirmity, and other causes. Credits consist of (a) employees' contributions (1½ per cent of their monthly salary or wage); (b) an annual contribution of \$100,000 by the Canadian National Railways, together with a special contribution to offset the deficit as at December 31, 1947, and (c) Dominion Government contributions (see Vote 439) charged to the appropriations provided by Parliament, all of such moneys being deposited to the credit of this account. Debits represent payment of retiring allowances and administration expenses.
- K This item represents moneys received from the liquidator of the Dominion Shipbuilding and Repairing Co., Ltd., to pay claims of creditors and was transferred to Revenue—Refunds of Previous Years' Expenditures in part settlement of the Department's claim as a preferred creditor.
- L Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1947-48, bonds so held in respect of the Department of Transport amounted to \$233,000.
- M This amount was disbursed by the Pilotage Committee during 1947-48, representing the balance of a reserve set up from earnings of pilots.
- N Unclaimed wages in respect of cost plus contracts are withheld from the final payment to the contractors and credited to this account pending claims therefor.
- O Unpaid wages of members of ships' crews who have been lost at sea, as well as amounts due for loss of personal effects, are credited to this account pending direction as to payees. The balance includes an amount of \$100 in bonds which are in the custody of the Minister of Finance.
- P The closing balance in this account represents the value of two \$100 bonds, together with interest thereon, held in the custody of the Minister of Finance in respect of the Department of Transport as an endowment fund to provide annually a medal to the winner of the John Webster Trophy, presented, in perpetuity, for the encouragement of amateur aviation in Canada. The account is credited with interest accruing on the bonds and debited with the annual expenditure incurred for the striking of the medal.
- Q In this account are recorded amounts deposited with the Department as guarantees for wharfage charges, radio tolls, damages to government properties, etc. Cash deposits are credited to this account, but bonds furnished as guarantees are held in the custody of the Minister of Finance. At the close of 1947-48 there were bonds amounting to \$136,200 held in respect of the Department of Transport. Interest is not allowed on these deposits.
- R These accounts were established in accordance with the provisions of P.C. 1913, of April 22, 1941 and P.C. 3715 of May 6, 1943, respectively, and relate to employees' compensation in connection with defence projects. The credit balances as at March 31, 1947 representing assessment contributions from the payrolls of the various defence projects, were transferred from this account to Miscellaneous War, Demobilization and Reconversion Revenues and the accounts closed. All claims are now handled through the Government Employees Compensation Act.
- S Under authority of the Canada Shipping Act, Part VI, each Pilotage Authority shall, within its district, have power, by by-law confirmed by the Governor in Council, to make, from time to time, certain regulations relative to the conducting of the pilotage business of the district, said regulations to provide for the establish-

ment of a fund for the relief of superannuated or infirm licensed pilots, or of their wives, widows or children, provided that the rate of contributions to such fund shall not be less than 5 per cent of the pilots' earnings. The rates of contribution at the present time are: Halifax, 7 per cent; Sydney, 10 per cent; Saint John, 7 per cent; Montreal, 7 per cent; British Columbia, 10 per cent. These accounts show the status, and transactions during the fiscal year, of the various funds. Below is a comparative statement showing the amounts invested in bonds and held in cash at dates shown:—

	Cr. Balance—Mar. 31, 1948			Cr. Balance—Mar. 31, 1947		
	Bonds	Cash	Total	Bonds	Cash	Total
Halifax	156,500 00	785 63	157,285 63	158,000 00	2,795 82	160,795 82
Sydney	143,000 00	192 62	143,192 62	144,000 00	579 08	144,579 08
Saint John	103,000 00	11,231 91	114,231 91	104,000 00	6,576 46	110,576 46
Montreal	268,000 00	55,735 11	323,735 11	276,000 00	29,183 10	305,183 10
British Columbia	145,000 00	55,040 78	200,040 78	151,000 00	29,847 40	180,847 40
	<u>\$ 815,500 00</u>	<u>\$ 122,986 05</u>	<u>\$ 938,486 05</u>	<u>\$ 833,000 00</u>	<u>\$ 68,981 86</u>	<u>\$ 901,981 86</u>

T Under authority of P.C. 1594 of April 22, 1940, pursuant to the provisions of the War Measures Act, c. 206 R.S., the services of the Canadian Government Merchant Marine, Ltd., which had ceased active operations in 1936 but, pending legislation, had retained its charter, were requisitioned for the purpose of operating, on behalf of the Dominion, ships seized as prize, and either requisitioned for use by the Canadian Government or condemned by the Court as prize.

This account is credited with receipts arising from the operation of such ships and was debited with an amount of \$766,217.54 representing the transfer to Miscellaneous War, Demobilization and Reconversion Revenues of the value of cargo of 3 vessels seized in prize and the insurance recovery on the loss of 2 of these vessels which were subsequently lost.

To the close of the current fiscal year the total receipts amounted to \$7,025,583.67 derived from: insurance, \$2,701,700.64; operating surpluses, \$4,059,153.46; and prize cargoes, \$264,729.57.

U This account is credited with the value of certain remittances pending receipt of information which will enable disposition to the effective accounts.

V In the pilotage districts of Halifax, Saint John and Sydney, the by-laws made under the Canada Shipping Act and approved by the Governor in Council, provide that the general district expenses, including purchase, charter or hire of pilot boats and the maintenance, repair and operation of the same, shall be the first charge on the pilots' earnings. The pilotage earnings are credited to this account, while the expenses as aforesaid are debited hereto. If, at the end of the year, there remains a surplus of earnings over expenses, such surplus is usually divided pro rata among the pilots, but the pilotage committee may reserve a portion for future contingencies. In the latter event, such reserve is carried to the relative undivided surplus account (see M above).

The amount of the debit balance in the Halifax account at March 31, 1947 was recovered in 1947-48.

W To this account are credited all moneys collected by the Department of Transport, East Coast Radio Service for radio messages. The collections are subsequently apportioned as between this Department and the public utilities concerned, disbursements to the latter being made accordingly from the account. From time to time during the fiscal year, moneys earned by the Department of Transport are transferred to revenue. The balance will be apportioned when the relevant information is received.

X All cheques, except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account, pending claims therefor.

Employees Receiving Salaries at Annual Rates of \$3,000 or over and Travelling Expenses of \$500 or over

The first list for each service contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948 or at dates of separation (shown in parentheses). Also included are the travelling expenses of these employees where the amount was \$500 or over. Removal expenses are indicated by asterisks.

The second list for each service contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over. Removal expenses are indicated by asterisks.

ADMINISTRATION AND GENERAL

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Edwards, C. P., Deputy Minister (to Dept. of Reconstruction and Supply, Feb. 1)	\$ 12,000 00		Lang, R. H. (Sept. 11)	4,260 00	
Lessard, J. C., Deputy Minister	12,000 00	\$ 690 68	Lindsay, G. A.	7,500 00	
MacLennan, F. M., Asst. Deputy Minister and Comptroller	8,000 00		MacKenzie, W. L.	5,400 00	
Aitchison, J. F.	4,800 00	1,867 25	Manchester, W. S.	3,660 00	
Baxter, J. R.	4,440 00		Matthews, W. J.	7,500 00	
Carty, E. G.	4,500 00	500 97	Matton, L. L.	3,000 00	
Coll, J. I.	3,420 00		McLachlan, D. W.	9,500 00	511 89
Collins, F. T.	4,800 00		McLellan, E. H.	4,380 00	
Coyle, W. B. (July 31)	4,200 00		Moore, T. R.	4,500 00	1,131 48
Dame, A. H. (Apr. 13)	3,120 00		Morehouse, R. H.	3,300 00	1,196 25
Devine, E. J.	3,000 00		Nevin, J. A.	3,000 00	
Dorman, R.	3,480 00		O'Brien, C. A.	3,000 00	679 10
Dunn, J. L. (Apr. 6)	4,200 00		Ogg, C. J. (July 24) ..	4,500 00	
Fortier, J.	6,000 00		O'Grady, F. J.	3,000 00	
Fortune, H. T.	3,000 00		O'Leary, W. A.	5,100 00	
Gougeon, L. H.	3,000 00	1,354 99	O'Neale, J. S. (Feb. 1)	3,000 00	
Hayes, H.	3,060 00		Pearson, G. A.	3,480 00	
Hunting, A. S.	3,600 00		Pelletier, J. A.	3,900 00	
Hurst, C. K.	3,480 00	726 97	Reardon, J. A.	4,080 00	
Johnson, G. L. C.	5,220 00		Saint-Laurent, J. A. G.	3,420 00	1,366 35
Kenny, M. E.	4,200 00		Skinner, J.	3,240 00	
Knightley, W.	4,200 00	1,115 84	Stevens, C. E.	4,500 00	618 11
Lamoureux, L.	5,000 00	794 95	Tait, I. J. (Sept. 30) ..	6,600 00	829 47
			Thomas, F.	6,000 00	1,031 88
			Thomson, G. G.	3,120 00	726 19
			Thornton, W. A.	4,200 00	
			Van Allen, W. H.	3,360 00	516 94
			Walker, T. E.	5,400 00	
			Whitmarsh, W. A.	3,120 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses
Carter, W. J.	\$ 1,434 20	Lortie, O. J.	831 52
Eaton, D. T.	998 10	Russett, L. H.	956 22

BOARD OF TRANSPORT COMMISSIONERS FOR CANADA

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Cross, J. A., Chief Com- missioner	\$ 13,500 00		Altimas, F. J.	4,200 00	
Wardrope, H., Asst. Chief Commissioner .	12,000 00		Baillargeon, P. F.	5,400 00	
Sylvestre, A., Deputy Chief Commissioner .	10,000 00		Barton, A. T.	3,900 00	\$ 720 75
MacPherson, Hon. F. M., Commissioner	10,000 00		Bingham, H. O.	3,900 00	1,123 62
Stone, G. A., Commis- sioner	10,000 00		Blakeney, F.	4,080 00	941 65
Stoneman, J. A., Com- missioner	10,000 00		Bloxham, K. A.	3,240 00	2,039 80
			Bourgault, J. L.	4,080 00	
			Bowman, A.	3,000 00	
			Campbell, W. E.	10,000 00	
			Caruthers, V. H.	4,800 00	927 70
			Cawley, H. R.	4,080 00	1,136 90
			Chambers, D. H.	3,000 00	

DEPARTMENT OF TRANSPORT

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	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Couper, J. G.	4,080 00	633 55	Lesage, A.	4,080 00	1,797 79
Coyne, H. E. B.	6,000 00		Lugsdin, L. E.	3,540 00	
Cunliffe, J. H.	4,080 00	1,177 91	MacDonald, R. M.	4,800 00	1,309 24
Davis, H. A.	4,500 00		MacLean, S.	3,300 00	652 23
Dumontier, J. E.	4,380 00		Nadeau, L. A.	3,000 00	
Evans, G. D.	3,600 00		Noble, H. E.	3,900 00	
Faught, T. J.	3,600 00		Noele, D. M.	4,800 00	1,554 15
(Aug. 12)			Paradis, A.	3,000 00	
Finlayson, D. H.	3,600 00		Reid, J. W.	4,080 00	742 30
Fullerton, W. V.	4,080 00	975 76	Rochon, J. M.	3,660 00	
Hall, E. K.	5,700 00		Rump, C. W.	3,300 00	556 65
Hartle, F. S.	5,700 00	512 82	Scott, G. A.	4,500 00	
Harvey, F. R.	5,100 00		Scott, W. G.	3,600 00	735 09†
Ingle, P. K.	4,080 00	1,002 09	Sommerville, F. W.	4,080 00	881 80
Johnson, H. C.	4,200 00		Sprung, W. M.	3,000 00	
(Feb. 26)			Stibbard, C. C.	6,600 00	559 63
Kilburn, D. G.	6,600 00	622 00	Timmins, J.	4,500 00	977 98
Kirk, A. S.	6,600 00		Usher, J. R. (Aug. 1) ..	3,120 00	
Kydd, G.	4,560 00		Wadsworth, E. W.	3,120 00	
Larocque, A.	3,000 00		Wiseman, W. H.	4,080 00	1,090 05

† Paid by Department of Mines and Resources.

AIR TRANSPORT BOARD

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Belcher, J. R.	\$ 3,240 00		Henry, R. A. C.	12,000 00	
Bonner, E. J.	4,260 00	\$ 704 66	McDonald, A. S.	5,040 00	1,234 72
Booth, C. S.	5,400 00	963 81	Morisset, J. L. G.	3,780 00	806 20
Ferrier, A.	8,000 00	2,002 08	Rees, H. S. (May 27) .	4,380 00	
Finlayson, J. C.	4,200 00		Reid, J. A. R.	3,120 00	
Green, J. J.	6,000 00	1,855 83	Vachon, J. P. R.	8,000 00	2,269 29

CANALS SERVICE

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Atkinson, M. B.	\$ 4,980 00		McDonald, W. S.	4,200 00	
Ballantine, D. C.	3,000 00		McInnes, H. L.	4,380 00	712 11
Barbeau, R. J.	3,480 00		Mickleborough, K. F. .	5,400 00	
Barcelo, J.	5,340 00		Morin, J.	3,660 00	
Betournay, J. N.	4,200 00	\$ 598 77	Moyer, J. C.	4,200 00	
Brennan, J. A.	3,180 00		Parker, A. H.	4,500 00	
Burnside, R. J.	3,300 00	1,138 65	Phillips, G. N.	3,300 00	
Cameron, C. V.	3,300 00		Ramsay, J. H.	5,700 00	536 70
Campbell, H. M.	4,200 00	627 44	Renaud, D.	3,480 00	
Currie, V. R.	3,960 00		Rundle, L. P.	3,120 00	
Dorais, R.	3,900 00		Ryan, T. P.	4,980 00	908 39
Dundas, J.	3,000 00		Saint Laurent, J. B. O..	3,600 00	
Elliott, A. M.	3,120 00		Shurly, E. C.	3,600 00	1,143 73
Geale, C. N.	3,600 00	650 14	Thauvette, J. L.	3,300 00	
Hairsine, S.	6,280 00	1,615 00	Warner, F. R.	3,300 00	
Lawson, V. L.	3,480 00		Weir, D. H.	3,300 00	
Lees, A. E.	3,120 00		West, C. W.	8,000 00	1,296 09
Little, E. C.	5,040 00	1,020 21	Whittier, A. R.	4,560 00	929 94
McAndrew, J. B.	4,200 00		Wiggins, J.	3,180 00	
McCourt, L.	3,960 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Jones, C. L.	\$ 509 26	Laverdure, A.	717 74	Menard, A.	780 60

MARINE SERVICE

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Allinson, R. J.	\$ 3,720 00	\$ 864 85	Gagnon, P. G.	3,900 00	1,497 12
Anderson, H. V.	8,000 00	1,223 66	Gaudreau, G. E.	3,600 00	521 44
Arsenault, A. A.	3,600 00		Germain, F. A.	3,252 00	
Arthurs, J. N.	3,540 00	1,108 59	Haggerty, H.	3,120 00	
Audet, G.	3,108 00		Hains, J. D.	3,300 00	
Aussant, J. E.	3,000 00		Harris, G. S.	3,108 00	
Barbeau, O.	3,108 00		Harris, L. A.	3,240 00	
Barbour, J. C.	3,720 00	608 19	Hartnell, G. E.	3,000 00	
Bayer, H. P.	3,600 00	830 70	Hosterman, C. H.	4,500 00	
Beauchemin, J. H.	3,900 00	2,371 39	Houde, L. J.	3,900 00	
Beaudoin, J. C.	4,200 00	526 25	Iuighes, H. S.	3,360 00	
Beckett, S.	3,900 00	802 83	Hunting, J. A.	3,780 00	
Bell, J. J.	3,240 00		Hurley, A. W.	3,360 00	
Benson, O. I.	3,240 00		James, E. L.	3,684 00	
Bloutin, J. M.	3,600 00		Jones, E. J. J.	3,600 00	
Blyth, M. E.	3,120 00		Jones, F. S.	6,300 00	
Blyth, R. C.	5,400 00		Kay, J. H.	3,840 00	654 98
Bolduc, P. E.	3,036 00		Kendrick, H. B.	3,360 00	1,082 29
Boomer, R. G.	3,840 00	598 81	Kerr, J. W.	5,700 00	941 12
Boudreau, M. G.	3,960 00		Kuhring, P. L.	4,800 00	
Brais, M.	3,840 00		Laing, A. K.	4,800 00	
Brydon, J.	3,900 00	768 06	Lally, R. M.	3,780 00	
Campbell, J. S.	3,240 00		Lamb, J. M.	4,200 00	
Cann, J. A.	3,108 00		Lamoureaux, J. G. ...	3,036 00	
Cardin, E. B.	4,200 00	1,718 05	Land, H. L.	3,900 00	
Caron, A.	3,252 00		Lauder, H. R.	3,300 00	
Caron, C. A.	3,732 00		Lemay, D.	3,108 00	
Carr, T. S.	3,360 00		Levesque, J. L. A.	3,960 00	
Carswell, A. B.	3,120 00	758 68	Lynch, E. C.	3,528 00	
Casey, L. H.	3,840 00	729 35	MacLennan, C. M.	3,000 00	
Chabot, J. P.	3,000 00		MacNutt, E. K.	3,960 00	
Chisholm, A.	3,180 00		Manning, W. J.	4,800 00	630 99
Choquet, C. L. C.	3,480 00		Marchand, R.	3,252 00	
Chouinard, C. A.	3,252 00		Masales, J. E.	3,108 00	
Clawson, E. E.	4,200 00		McClelland, W. H.	3,900 00	1,089 09
Claxton, C.	4,200 00		McConkey, R. C.	3,036 00	
Coulson, J. W.	3,600 00	513 70	McEwan, D.	3,600 00	
Covey, W.	3,300 00		McKeown, D. P.	3,480 00	
Craig, W. P.	3,900 00	1,488 01	McKinnon, F. A.	3,000 00	
Cumyn, A.	3,900 00	952 20	McLachlan, J.	3,540 00	
Davis, F. A.	3,720 00		McVey, C. C.	4,200 00	
Davy, H. W.	4,260 00		Mercier, O.	3,108 00	
Deschenes, V.	3,600 00		Milne, A. N.	3,120 00	
Dion, J. L.	3,036 00		Mitchell, C. O.	3,300 00	
Dixon, K.	3,600 00		Moffatt, J. J.	4,200 00	1,705 16
Elliott, H. L.	3,600 00		Moore, W. A.	3,600 00	
Elliott, W. F.	3,660 00		Moren, G. J.	3,000 00	
Fairweather, W.	3,480 00		Morphet, R. O.	3,108 00	
Farmer, P. H.	3,900 00	1,863 64	Morrison, T. E.	3,600 00	1,155 74
Fontaine, E. P.	3,300 00		Morrison, W. N.	3,720 00	1,092 65
Forbes, J. E.	3,600 00	886 90	Moyle, M. J.	3,840 00	1,223 90
Forbes, P. W.	3,720 00	588 42	Munro, M. F. T.	4,200 00	797 45
Fortin, C.	3,108 00		Murdoch, T. F.	3,900 00	
Freeman, W. E.	3,480 00		Murphy, L. M.	3,900 00	820 44
Frerichs, N. H.	3,480 00		Noel, N.	3,480 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
O'Dowd, F.	3,480 00		Stephen, T. M.	4,560 00	1,170 11
O'Hara, H. M.	3,300 00		Stephens, A. A.	3,840 00	
Old, F. J. A.	3,960 00		Stevens, F. L.	3,108 00	
O'Malley, J. R.	3,180 00		Stewart, R. R.	3,036 00	
O'Neill, J. D.	3,000 00		Stewart, T.	3,240 00	
Osborne, F. W.	3,300 00		Sullivan, R.	3,720 00	2,646 37
Osborne, H. D.	3,240 00		Surtees, W. C.	4,200 00	
Parrish, E. J.	3,108 00		(Oct. 1)		
(Feb. 15)			Talbot, M. J. L.	3,540 00	
Patchell, J. C.	3,108 00		Taylor, A.	3,380 00	689 23
Paterson, D.	4,200 00	799 67	Theakston, J. C.	3,000 00	
Patry, J. L.	3,300 00		Thibault, E.	3,300 00	
Perry, J. E.	3,300 00		Thomas, C. G.	3,300 00	
Peterson, J.	3,180 00		Tucker, F. M.	3,000 00	
Poland, H. E.	3,300 00	1,652 99	Venables, A. K.	4,200 00	764 09
Ramage, T. R.	3,840 00	1,599 23	Waldie, A. C.	3,720 00	1,597 95
Renwick, H. M.	3,720 00	1,153 56	Walker, E. D.	3,900 00	547 96
Roberts, F. B.	3,420 00		Waterhouse, C. L.	4,200 00	
Robertson, W. L.	3,600 00	1,313 13	Watson, A.	6,000 00	1,388 45
Robidoux, G.	3,036 00		Weir, J. D.	3,360 00	
Robillard, T.	3,480 00		(July 10)		
Robson, S. A.	3,960 00	676 45	Williams, C. G.	3,600 00	
Salt, H. S.	3,720 00	1,397 34	Willsher, F. A.	7,500 00	2,880 41
Slocombe, F. S.	4,200 00		Wilson, D. M.	3,300 00	
Smallwood, G. W.	3,036 00		Wilson, N.	6,000 00	1,756 97
Smith, A.	3,120 00		Wyatt, T. G.	3,300 00	
Squire, A. J.	3,420 00	642 10	Young, A. A.	5,100 00	609 66
Stamford, W. L.	4,200 00				

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Dulmage, O. C.	\$ 1,282 96	Leclaire, L.	1,066 80	Sanders, G.	1,383 24
Gidney, E. M.	1,373 52	Osborne, F. G.	855 00	Shortt, A. C.	1,413 06
Hall, C.	1,196 91	Richardson, A.	538 06	Thompson, R. G.	580 19

AIR SERVICES

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Acton, C. J.	\$ 3,900 00	\$ 3,586 70	Bayley, A. K.	3,300 00	
Ainslie, R.	3,480 00		Baynton, H. W.	3,660 00	514 92
Ainsworth, H.	4,800 00	862 96	Beirnes, V. G.	3,000 00	
Albulet, J.	4,200 00	1,520 39	Belhouse, H. C.	3,660 00	
Allan, H. V.	3,600 00		Bell, J. A.	3,300 00	
Allen, B. R.	3,240 00	1,463 95	Bell, R. C.	3,000 00	
Allen, W. G. D.	3,000 00		Bemister, A. E.	3,000 00	
Allen, W. W.	3,660 00		Benedictson, B. V.	3,000 00	
Allison, A. E.	3,660 00		Bennett, E. G.	4,800 00	
Anderson, E. A.	3,660 00		Benum, F. W.	3,660 00	
Anderson, R.	3,660 00		Bering-Liisberg, H.	3,000 00	
Archer, J. E.	3,480 00		Bindon, H. H.	3,660 00	
Archibald, D. C.	4,080 00		Biron, B. A.	4,200 00	
Arial, J. H. T.	3,900 00		Bishop, R. W.	3,600 00	
Armstrong, E. F.	3,660 00	1,233 65	Black, D. G.	3,000 00	
Aveling, A.	3,480 00		Blackberg, A. L.	3,300 00	1,529 31
Bain, J. W. L.	5,400 00	3,836 55	Blondeau, J. L.	4,260 00	536 97
Bane, S.	3,120 00		Bogart, C. C.	3,780 00	624 90
Banghart, F. I.	3,780 00	738 03	Boileau, P. E.	3,480 00	
Barks, E. A.	3,660 00		Boldue, R. L.	3,120 00	870 43
Barnes, F. M.	3,000 00		Bone, F. W.	3,600 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Boughner, C. C.	3,600 00		Craton, J. D. C.	3,000 00	
Bourne, G. C.	3,300 00	621 07	Craven, J.	3,000 00	584 36
Boville, B. W.	3,660 00		Crocker, A. M.	3,600 00	
Bowerman, W. J.	4,440 00		Cross, C. M.	3,600 00	
Boyd, D. W.	3,660 00		Crossley, R. J.	3,360 00	633 96*
Boyles, N. C.	3,480 00		Crossley, W. E.	3,660 00	1,331 26
Brannan, H. H.	3,300 00		Crow, L. B.	3,240 00	
Brethour, C. A.	3,120 00	1,710 47	Cudbird, B. S. D.	3,000 00	
Brickman, E. A.	3,000 00		Currie, D. B.	3,660 00	
Bridgman, R. H.	3,000 00		Currie, J. J.	3,000 00	913 61
Britney, O. L.	3,660 00	1,199 78	Curry, D.	3,120 00	1,121 94
Brooman, J. P.	3,480 00		Curzon, J. H.	4,500 00	
Brown, G. B.	3,660 00		Cuthbert, S. R.	3,000 00	911 86
Browne, G. C. W.	6,000 00	1,183 54	Dahl, A. R. (Mar. 17) .	3,000 00	
Brun, P. R.	3,660 00		Davenport, H. E.	3,000 00	
Buckler, S. J.	3,660 00		Davey, E.	3,600 00	
Buckthought, K.	3,660 00		Davidson, J. R. C.	3,300 00	
Bulger, G. C.	3,900 00		Davies, R. L.	3,000 00	
Bunt, R. L.	3,180 00		(May 22)		
Burbidge, F. E.	3,300 00		Davis, F. L.	3,600 00	
Burbridge, B. F.	3,240 00		Day, D. C.	3,660 00	
Burren, N. H.	3,000 00		Delisle, S. E.	3,000 00	
Busche, G. M.	3,000 00		Denison, P. J.	3,660 00	
Butler, M. C.	3,000 00	644 47	Desrochers, G. L.	3,000 00	
(Oct. 1)			Dewar, S. W.	3,660 00	
Butler, W. R.	4,200 00	647 45	Dexter, E. H. Y.	3,120 00	
Butterill, R. D.	3,000 00		Dexter, R. V.	3,660 00	
(Aug. 26)			Deziel, J. N. H.	3,000 00	697 91
Cameron, H.	3,660 00		Dibblee, F. A.	3,120 00	1,240 39
Cameron, H. D.	3,600 00		Dilworth, H. M.	3,600 00	
Campbell, L. T.	3,660 00		(July 13)		
Capelle, H. G.	3,660 00		Dingwall, G. C. W. ...	3,660 00	
Capreol, E. L.	3,900 00		Dobson, J.	3,660 00	
Carty, D. G.	3,120 00		Dodds, R.	5,700 00	
Caton, W. A.	4,080 00		Dodds, R. R.	3,660 00	
Chadburn, H. E.	3,660 00		Donaldson, W. A.	3,300 00	
Chandler, F. W.	3,000 00		(May 22)		
Charleson, J. C.	3,780 00	1,588 91	Douglas, R. H.	3,660 00	
Chestnut, K. R.	3,900 00		Edwards, H. W.	3,660 00	
(June 22)			Egar, R. L.	3,300 00	
Chileott, E. B.	3,000 00		Einarsson, E.	3,660 00	
Chillcott, G. T.	4,500 00	1,561 10	Eldridge, P. M.	3,240 00	508 02
Chisholm, A. F.	3,900 00		Ellis, E. N.	3,660 00	
Clark, W. G.	3,660 00		Ellis, S. J.	4,080 00	
Clarke, E. G.	3,900 00		Elsley, E. M.	3,660 00	
Cleghorn, J. D.	4,500 00	1,011 34	Empey, B. F.	3,000 00	
(Mar. 31)			Farquhar, A. S.	3,600 00	2,095 42
Clendenning, G. L.	3,000 00		Fenn, W. E.	4,200 00	
(Sept. 1)			Finkle, H. W.	3,120 00	
Clinchey, A. R.	3,000 00		Fisher, H. E.	3,000 00	993 21
Clodman, J.	3,120 00		Fitton, L. G.	3,360 00	
Coffey, L. E.	3,900 00	1,914 08	Fleming, M. M.	3,480 00	
Cole, R. A.	3,120 00	1,013 59	Fleming, M. R.	3,660 00	
Colton, J. M.	4,080 00		Flint, C.	6,600 00	1,004 46
Condie, A. G.	3,240 00		Foley, S. S.	4,500 00	1,083 23
Connelly, W. E.	4,080 00	2,380 40	Folkins, J. C.	3,960 00	904 43
Connolly, C. G. C.	3,000 00	988 84	Foster, L. B.	3,000 00	
Connolly, H. J.	4,800 00		Fournier, J. P.	3,240 00	514 10
Connor, A. J.	4,260 00	1,362 11	Fox, K. B.	3,000 00	
Cooke, E. F.	4,500 00		Fraser, A. N.	5,400 00	
Cooke, L. A.	3,300 00		Fryers, W. R.	3,000 00	
(July 5)			Ganong, W. F.	3,660 00	
Cowley, A. T. N.	8,000 00	733 46	Garland, W. A.	3,480 00	
Cox, H. M.	3,240 00		Garrett, E. J.	3,900 00	1,981 52
Craig, G. E.	3,300 00		Gervais, J. A.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Gifford, F. D. (May 19)	3,000 00		Hughes, F. T.	3,900 00	623 87
Gilbert, G.	3,180 00		Hull, T. E. (July 1)	3,000 00	
Gill, G. C.	3,600 00		Hunt, C. F.	3,000 00	544 73
Gingras, F. P.	3,120 00	924 57	Hunter, J. D.	4,260 00	977 20
Glen, D. P.	3,900 00	576 95	Huntley, C. E.	3,000 00	
Glenn, R. W. (Jan. 1)	3,240 00		Hutchon, H. M.	3,660 00	
Gloster, H. H.	3,000 00		Ingall, A. F.	3,120 00	
Godson, W. L.	3,240 00		Irish, V. W.	3,480 00	
Goodbrand, C. G.	3,660 00		Irvine, B.	3,180 00	928 74
Gooding, H. O.	3,360 00	1,156 31	Irvine, W. H.	4,260 00	1,184 89
Gooding, R. G.	3,000 00	858 75	Jackson, A. W.	3,660 00	
Goodwin, R. W.	3,360 00	2,306 46	Jackson, D. T.	3,000 00	1,677 10
Gordon, S. V. A.	3,660 00		Jackson, R. E.	3,300 00	
Goulet, J. E.	3,360 00		Jackson, T. H. G. (Sept. 16)	3,420 00	
Gourdeau, H.	3,360 00	638 20	Jacobsen, R. C.	4,380 00	
Graham, R. C.	3,660 00		Jefferson, N. V.	3,660 00	
Graham, S.	5,700 00	3,850 46	Jewett, F. C. (Jan. 1)	4,200 00	
Grant, A. S.	3,660 00	649 22	Joberty, R. A.	3,240 00	
Gray, A. L.	3,180 00		Johns, P.	3,660 00	
Gray, G.	3,480 00		Johnson, O.	3,660 00	
Gray, J. W.	3,120 00		Johnston, E. A.	3,660 00	
Green, W. J.	3,300 00		Johnston, H. W.	3,000 00	
Groombridge, A. E.	3,240 00	1,132 34	Joy, D. G.	4,260 00	
Guest, R. C.	4,260 00	997 21	Jupp, E. H.	3,960 00	
Gutierrez, W. L.	3,660 00		Keating, C. E.	3,900 00	
Gutzman, W. L.	3,660 00		Keenlyside, H. S.	3,660 00	
Guyot, A.	3,480 00		Keetley, R. S.	3,240 00	1,252 56
Hadley, N.	3,000 00	1,007 03	Keith, H. P. (Feb. 23)	4,500 00	
Halbert, H. W.	3,660 00		Keith, L. S.	3,900 00	2,308 12
Halina, W.	3,000 00		Kelly, O. G.	3,660 00	
Hallman, E. S.	3,000 00		Kendall, G. R.	3,660 00	
Hamilton, E. J. A.	3,000 00		Kennedy, D. B.	3,600 00	
Hamilton, W. R.	3,660 00		Kermode, E. J.	3,000 00	
Hammersley, H. A. J. .	3,660 00	528 73	King, E. A.	3,000 00	
Hammill, P. J.	3,120 00	1,940 53	Kitchin, J. E.	3,000 00	
Hand, D. H.	3,300 00		Knight, L.	3,660 00	3,384 41
Harker, J. E. (Mar. 30)	3,660 00		Knowland, A. J.	3,480 00	
Harris, G. F.	4,080 00		Knox, J. L.	3,660 00	
Harris, K. C.	3,000 00	1,180 29	Knutson, G.	3,300 00	1,303 23
Harry, K. F.	3,660 00		Labelle, J. J.	3,660 00	
Hawkins, L. K.	3,000 00	556 30	Lace, G. S.	3,360 00	
Hayman, E. D.	3,900 00		Laake, C. R.	3,000 00	1,433 34
Henderson, J.	3,660 00		Lamont, A. H.	3,000 00	
Henry, T. J. G.	3,600 00		Lauder, J. R.	3,000 00	
Hewson, E. W.	4,740 00		Lavery, W. R.	3,360 00	4,078 47
Hicks, L. W.	3,480 00	639 85	Lawson, W. S.	4,500 00	1,012 48
Hickson, E.	4,260 00	644 10	Lawton, A. T.	3,900 00	
Hilchie, W. F.	3,960 00	788 75	Leaver, J. M. G.	3,660 00	
Hill, G. R. (Apr. 6) ...	3,300 00		Legg, G. H.	3,660 00	
Hillgartner, L. A.	3,660 00		Lenahan, J. A.	3,660 00	
Hilts, I. F.	3,900 00	2,866 56	Leroux, J. P.	3,000 00	
Hoddinott, W. A.	3,120 00		Levington, A. J.	3,360 00	567 05
Holland, J. D.	3,660 00		Linton, W. R.	3,480 00	1,027 15
Hollm, E. R.	3,300 00	1,924 32	Logan, L. E.	3,360 00	
Holohan, E. J.	3,000 00	2,023 77	Longley, R. W.	3,660 00	
Hoover, A. A.	3,660 00		Love, W. K. L.	3,000 00	
Hopkins, W. C.	3,600 00		Low, W. D.	3,120 00	
Hornsby, J. T.	4,260 00	2,278 70	Lowe, A. B.	3,660 00	
Hornstein, R. A.	3,900 00		Lowe, G. F.	3,000 00	
How, T. G.	3,900 00		MacDonald, W.C.	4,020 00	768 22
Howes, G. E.	3,000 00	888 42	MacDougall, D. C.	3,300 00	1,140 01
Hughes, F. R.	3,000 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
MacIver, S. M. (May 1)	3,000 00		Nason, H. R.	3,180 00	
MacKay, J. R.	4,200 00		Nelson, W. L.	3,600 00	
MacLattie, L. B.	3,660 00		Nesbitt, L. M.	3,480 00	
MacLennan, A. G.	3,240 00		Newcombe, H. R.	3,240 00	
MacNeill, J. A. D.	3,660 00		Nixon, F. G.	4,260 00	
MacVicar, A. G.	3,660 00		Noble, J. R. H.	4,080 00	
Mahaffy, F. J.	3,900 00		Nolan, T. J. (Dec. 23)	3,240 00	1,150 60
Mahaffy, F. R.	3,000 00		O'Connell, W. J. J. ...	3,240 00	602 14
Main, J. R. K.	4,360 00		Osmond, H. L.	3,660 00	
Markham, W. E.	3,660 00		Page, D. E.	3,660 00	
Marquis, A. C.	3,000 00	1,656 34	Page, F. A.	3,000 00	
Marshall, W. M.	3,300 00		Parkinson, D. H.	3,000 00	
Martyn, O. W. (May 16)	3,000 00		Parsons, G.	3,600 00	
Mason, A. H.	3,660 00		Patterson, F. H.	3,000 00	
Matheson, S. H.	3,600 00	676 44	Patterson, H. T.	3,240 00	
Mathewson, B. A.	3,000 00		Patterson, H. W.	3,000 00	935 62
Mathieson, J. R.	3,300 00		Pattison, R. F.	3,000 00	
Mattern, L. R.	3,000 00	1,380 54	Penner, C. M.	3,600 00	
May, E. H.	3,480 00		Perrie, D. W.	3,000 00	
McArthur, N. G.	3,420 00	750 02	Pettit, K. G.	3,000 00	
McCallum, J. A.	3,000 00		Pincock, G. L.	3,900 00	
McCauley, A. R.	3,900 00		Pinhey, G. C.	3,360 00	
McCauly, H. C.	3,000 00		Poole, R. V.	3,000 00	
McClary, N. H.	3,600 00	3,487 02	Porter, E. F.	4,200 00	
McClelland, D. E.	3,660 00		Potter, J. G.	3,660 00	642 50
McCormick, D. G.	3,000 00		Powe, N. N.	3,660 00	
McDougal, D. A.	3,660 00		Power, B. A.	3,660 00	
McDowell, G. E.	4,200 00	538 73	Powley, A. C.	3,000 00	1,202 62
McDowell, W. O.	3,600 00		Priestley, G. V.	3,240 00	827 80
McEachern, D. J.	3,000 00	1,708 64	Quealy, O. H.	3,960 00	
McGeary, D. S.	3,420 00		Quine, J. F.	3,000 00	
McGlenning, L. K.	3,000 00		Rae, R. W.	3,660 00	
McIntyre, C. B.	3,000 00		Rees, D. B.	4,200 00	1,132 55
McIntyre, D. A.	3,900 00		Rees, H. S.	6,000 00	680 55
McIntyre, D. P.	3,420 00		Richards, F.	3,000 00	
McIntyre, H. A.	4,500 00		Richards, T. L.	3,660 00	
McKay, G. A.	3,120 00		Ricketts, G. P.	3,300 00	
McKenzie, R. C.	3,000 00	1,296 17	Risteen, H. C.	4,200 00	
McLean, A. D.	6,600 00	892 90	Roberts, T. L. P.	3,900 00	
McLean, G. T.	3,000 00		Robertson, D. M.	3,900 00	
McLean, H. H.	3,180 00		Robertson, D. S.	3,900 00	1,600 91
McLean, S. A.	3,000 00	787 46	Robertson, G. W.	3,660 00	
McLeod, K. T.	3,900 00		Robertson, G. Wilson..	3,600 00	
McMullen, D. N.	3,660 00		Robertson, J. R.	5,040 00	
McOrmond, V. B.	3,600 00	1,564 79	Robinson, K. J.	3,240 00	
McTaggart-Cowan, P. D.	5,700 00	1,045 07	Rogers, J. P.	3,240 00	
McVicar, R. J.	3,360 00	864 00	Rollin, J. A.	3,480 00	
McWatters, R. S.	3,240 00		Ross, D. S.	3,660 00	
Meiss, J. St. E.	3,180 00		Royer, M. G.	3,000 00	
Meredith, F. W.	3,180 00	3,619 87	Rutherford, R. J.	3,000 00	
Merriman, H. O.	5,400 00	601 34	Sabraw, J. H.	3,660 00	
Messier, J. L.	3,000 00	959 76	St. John, R. E.	3,960 00	
Miard, H. T. (Dec. 8)	3,000 00	557 17	Saltzman, P. P.	3,000 00	
Mill, J. G. (May 22)..	3,000 00		Saunders, D. W.	3,780 00	
Millar, F. G.	3,600 00		Saunders, K. F.	3,780 00	853 73
Millar, L. T.	3,000 00		Saunderson, T. M.	3,240 00	
Miller, J. R.	3,420 00		Scott, G. L. (Apr. 16)	5,000 00	
Millidge, L.	4,200 00		Scott, J. D.	3,000 00	1,025 37
Monday, J. S. B.	3,000 00		Sealey, W.	3,000 00	1,160 78
Moore, W. J.	3,180 00		Shannon, R. S.	3,000 00	
Munn, R. E.	3,660 00		Sinclair, J. H.	3,000 00	743 85
Murden, W. D.	3,000 00		Skelton, C. H.	3,600 00	
Murphy, D. D.	4,080 00	1,484 02	Slater, D. F. A.	3,660 00	
Mushkat, C. M.	3,660 00		Slinn, T. G.	3,180 00	
Muttiitt, G. H.	3,660 00		Sly, W. K.	3,300 00	
			Smith, D. H.	3,900 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Smith, G. W.	4,500 00	946 95	Upson, G. C.	3,660 00	1,423 13
Smith, J. L.	4,800 00	518 27	Upton, F. T.	3,000 00	
Smith, R. C.	3,240 00		Valois, P. G.	3,900 00	
Smith, W. B.	4,200 00		Vergette, T.	3,480 00	
Somerville, A. L. H. ..	6,160 00	2,236 64	Walkden, R. W.	3,660 00	
Stanton, N. J.	3,060 00	1,115 60	Walker, A. H.	3,000 00	966 40
(Mar. 31)			Walker, E. R.	3,660 00	
Stark, A. P.	3,180 00		Walker, P. S.	3,360 00	
Steers, W. B.	3,600 00	1,466 36	Wall, J. G.	3,660 00	
Stephen, J. C.	3,000 00		Wallace, W. S. C.	3,000 00	
Stephens, T. G. M.	3,900 00		Wallingford, G. E.	4,200 00	
Stevens, C. E.	3,660 00	547 87	Walsh, H. E.	5,400 00	
Stewart, W. W.	3,000 00	1,315 43	Ward, T. (Mar. 31) ...	5,000 00	2,206 60
Storr, D.	3,300 00		Warkentin, C. C.	3,000 00	
Strachan, D.	3,660 00		Warren, W. R. C.	3,000 00	
Stratton, W. D. G.	3,900 00	1,839 04	(June 18)		
Sutherland, C. H.	3,660 00		Washburn, G. H.	3,660 00	
Swansburg, R. H.	3,000 00		Wastell, W. G.	3,240 00	
Tait, G. W. C.	3,660 00		Watson, M. J. M.	3,000 00	
Tait, T. W.	3,900 00	772 33	Wetherell, W. P.	3,900 00	
Taylor, G. L.	3,000 00	2,189 41	Wheeler, H. V. G.	3,300 00	991 50
Tee, H. D.	3,480 00	598 05	Wiacek, T. L.	3,660 00	
Templeton, W.	4,920 00		Wilkinson, W. C.	3,120 00	
(Nov. 8)			Williams, E. D. M.	3,000 00	
Terry, N. C.	3,000 00		Williamson, H. J.	4,200 00	1,415 65
Thomas, C. W.	3,600 00	835 75	Wilson, A. H.	3,360 00	
Thomas, M. K.	3,000 00		Wilson, H. M.	3,360 00	4,351 21
Thomas, W. J.	3,180 00		Wilson, H. P.	3,660 00	
Thompson, C. E.	3,660 00		Wilson, J.	3,600 00	
Thompson, F. D.	3,660 00		Wilson, J. P.	3,900 00	
Thompson, H. A.	3,660 00		Wilson, L. J.	3,000 00	
Thompson, J. H.	3,000 00		Wilson, W. J. F.	3,300 00	
Thomson, A.	6,000 00	1,693 70	Wilson, W. R.	3,780 00	
Thorn, W. A.	3,300 00		(Oct. 1)		
Thurber, W. C.	3,000 00	542 68*	Wingfield, J. M.	3,000 00	
Tibbles, L. G.	3,660 00		Woodley, W. S.	3,180 00	
Titus, R. L.	3,660 00		Wright, A. B.	3,420 00	
Travers, C. T.	4,800 00	760 83	(Nov. 24)		
Troop, H. P.	3,000 00		Wright, D. J.	3,120 00	
Tucker, H. V.	3,600 00		Wright, J. B.	3,660 00	
Turnbull, W. E.	3,660 00		Yearwood, J. A.	3,600 00	
Turner, J. A.	3,660 00		Zimmerman, S. O.	3,180 00	2,214 14
Tyner, R. V.	3,660 00	809 18			

Other salaried employees who received travelling or removal expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Aindow, J. C.	\$ 662 72	Casey, P. K.	1,243 05	Farrell, R.	2,539 05
Allaire, F. W.	635 60	Chorney, P.	573 20	Ferguson, L.	539 00
Anderson, L.	3,997 39	Ciupa, R. M.	592 26	Poster, F. K.	574 30
Argue, A. G. E.	641 44	Couch, H. G.	2,620 38	Fraser, J. R.	1,552 03
Arial, J. R.	568 26	Cram, F.	554 89	Furness, J. E. C.	553 29
Armstrong, J. R.	1,897 83	Davies, C.	643 57	Gibson, G.	952 60
Batt, H.	1,274 52	Davies, J. J.	1,225 04	Ginn, E.	647 18
Batts, J.	1,336 79	Dennis, T.	802 93	Grieve, F. R.	522 45
Bell, D.	825 39	Desloges, L.	598 11	Griffin, W. D.	995 09
Berry, A. E.	620 50*	Dickson, J. S.	593 12*	Grist, S. H.	686 45
Blacklock, W. A.	1,214 35	Douglas, J. H.	1,214 60	Haigh, W. A.	942 06
Blom, K.	725 42	Dowling, W. M.	606 60	Haines, A. A.	1,183 52
Boudreau, A. M.	594 22	Dunn, J. L.	624 43	Hammill, A.	1,005 34
Brister, V. J. R.	1,233 32	Ellegett, H. V.	1,326 46	Hardman, J.	964 80
Brown, T. L.	519 65	Elvish, G. H.	631 54	Harrington, A. N.	505 70
Campbell, G. F.	806 55	Ervin, R. F.	501 72	Harris, K. B.	1,077 69
Carroll, A.	606 05	Ewert, D.	1,373 54	Harris, R. E.	847 50

Travelling expenses		Travelling expenses		Travelling expenses	
Henderson, B.	836 39	McAloon, A. R.	1,986 57	Rutledge, C. H.	759 02
Hetherington, M. L. .	1,335 73	McCoy, N. C.	510 10	Saulou, L. G.	533 55
Hiltz, W. R.	530 39	McLean, A.	817 17	Saunders, J. S.	522 84
Hooper, H. A.	943 11	McLean, J. A.	1,149 45	Scheck, J.	1,037 00
Howey, O. T.	731 52	McLean, W. E.	1,328 60*	Segal, D.	1,230 78
Hughes, M. L.	701 93	McMullon, W. F. .	1,036 42	Simmie, D. C.	680 65
Izatt, T. W. H.	568 08	McPherson, J.	1,060 98	Simmons, G. C.	997 33*
James, F.	1,019 26	Milner, S. W.	952 28	Smith, C. A.	685 83
Jennings, L.	577 50	Mortensen, L. W. .	751 32	Smith, P. A.	619 21
Johnson, J. S.	3,059 88	Mosher, W. A.	1,219 65	Stafford, A.	1,006 67
Kaizar, J.	1,244 75	Nelson, L. E.	511 84	Stewart, F. L.	839 44
Keough, H. P.	641 83	Newby, H. W.	1,136 26	Taillon, J. A.	1,507 87
Key, H. D.	707 48	Newington, B. H. .	729 75	Taylor, C. S.	720 10
Konzuk, J.	800 09	Nichols, T.	1,072 70	Temple, P.	1,068 85
Lalonde, E. D.	703 13	Noury, J. O.	2,131 63	Thurber, A.	712 82
Lawson, J.	1,427 96	Oakley, L. A. D. .	1,794 35	Tuer, T. J. J.	604 70
Lee, C. B.	587 56	O'Brien, T. S.	1,616 05	Walker, J. R.	2,761 62
Lee, G. W.	791 90	Ostrom, J. A.	1,898 48	Wallace, P. D.	613 90
Lenaghan, C. M.	529 80	Parmenter, L.	644 84	Walsh, J. P.	916 60
Leslie, M. E.	774 06	Peppin, J.	707 95	Wheeler, R. E.	791 10
Lobb, R. H. M.	786 58	Phillips, R. I.	504 27	White, H. W.	818 40
Lomenda, J. J.	631 21	Philpott, G. W.	916 82	Whittet, C. A.	517 90
Loos, E.	764 80	Podd, L. J.	620 25	Whittet, K.	983 65
Loring, R. O.	1,574 30	Press, H. R.	1,018 90	Wilcock, R. L.	758 75
Lougheed, L.	820 70	Rayner, H. C.	{ 914 62	Wilkins, E. B.	1,196 84
Mackie, W. H.	611 76		{ 509 46*	Wilson, J.	1,820 18
MacLachlan, D. G. .	804 66	Ricker, W. A.	720 98	Wood, D. A.	706 47
MacLean, H. A.	1,891 99	Ross, W. F.	623 62	Wrigglesworth, W. H.	766 42
Markham, F. J.	1,882 38				

Suppliers receiving \$10,000 or over from this Department

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

Aircraft Industries of Canada Ltd., Montreal, Que., \$27,302.29; Albert & McCaffery Ltd., Prince Rupert, B.C., \$20,636.03; Alberta Government Telephones, Edmonton, Alta., \$20,845.90; The University of Alberta, Edmonton, Alta., \$13,174.10; Aluminum Co. of Canada Ltd., Montreal, Que., \$18,886.14; Anglo-American Telegraph Co., St. John's, Nfld., \$123,867.41; F. W. Argue Ltd., Ottawa, Ont., \$19,379.77; Automatic Electric (Canada) Ltd., Ottawa, Ont., \$83,765.39.

L. E. Baker & Co., Ltd., Yarmouth, N.S., \$16,854.76; Beaudet & Cie Ltée, Mont Joli, Que., \$20,174.37; Beaver Lumber Co., Ltd., Winnipeg, Man., \$19,606.08; Bell Telephone Co. of Canada, Montreal, Que., \$104,509.42; Blue Peter Steamship, St. John's, Nfld., \$29,330.66; Brandram-Henderson Ltd., Montreal, Que., \$18,852.81; British American Oil Co., Ltd., Toronto, Ont., \$219,234.02; Province of British Columbia, \$21,587.75; British Columbia Electric Co., Ltd., Vancouver, B.C., \$10,492.60; British Columbia Telephone Co., Vancouver, B.C., \$19,761.25; British Columbia Welding Sales & Equipment Co., Armstrong, B.C., \$10,334.14; Builders Sales Ltd., Ottawa, \$11,045.54; Burns & Co. Ltd., Calgary, Alta., \$33,114.58.

Cables, Conduits & Fittings Ltd., St. Johns, Que., \$119,717.15; Campbell Steel & Iron Works Ltd., Ottawa, Ont., \$12,096.04; Canada Cement Co., Ltd., Montreal, Que., \$63,064.12; Canada Chain & Forge Co., Ltd., Vancouver, B.C., \$14,138.65; Canada Creosoting Co., Ltd., Montreal, Que., \$18,392.67; Canada Packers Ltd., Toronto, Ont., \$15,141.90; The Canada Paint Co., Ltd., Montreal, Que., \$12,244.97; Canada Wire & Cable Co., Ltd., Toronto, Ont., \$113,207.46; The Canadian Bridge Co., Ltd., Walkerville, Ont., \$10,533.15; Canadian Corps of Commissioners, Ottawa, Ont., \$52,235.55; The Canadian Fairbanks Morse Co., Ltd., Montreal, Que., \$52,626.63; Canadian General Electric Co., Ltd., Toronto, Ont., \$277,490.87; The Canadian Import Co., Ltd., Quebec, Que., \$48,448.28; Canadian Industries Ltd., Montreal, Que., \$13,098.01; Canadian Ingersoll-Rand Co., Ltd., Montreal, Que., \$20,456.09; Canadian Liquid Air Co., Ltd., Montreal, Que., \$13,736.05; Canadian Marconi Company, Montreal, Que., \$69,200.49; Canadian National Carbon Co. Ltd., Toronto, Ont., \$18,569.13; Canadian National Railways, Montreal, Que., \$1,085,401.71; Canadian Oil Companies Ltd., Toronto, Ont., \$40,946.61; Canadian Pacific Air Lines Ltd., Montreal, Que., \$72,291.83; Canadian Pacific Railway Co., Montreal, Que., \$204,102.21; Canadian Pratt & Whitney Aircraft Co., Ltd., Longueuil, Que., \$31,050.64; Canadian Vickers Ltd., Montreal, Que., \$16,780.37; Canadian Westinghouse Co., Ltd., Ottawa, Ont., \$34,542.88; Cordage Distributors Ltd., Toronto, Ont., \$31,625.83; Crane Limited, Montreal, Que., \$67,347.41; S. Cunard & Co., Ltd., Halifax, N.S., \$65,942.64; Chas. Cusson Ltd., Montreal, Que., \$15,119.53.

Daigle & Paul Ltd., Montreal, Que., \$24,350.67; Henry Darling & Son, Ltd., Vancouver, B.C., \$12,290.31; Dominion Bridge Co., Ltd., Montreal, Que., \$23,358.71; Dominion Coal Co. Ltd., Sydney, N.S., \$66,568.82;

Dominion Government—Department of National Defence, \$93,288.39; National Harbours Board, \$16,030.03; Department of National Revenue, \$109,481.63; Post Office Department, \$34,226.14; Department of Public Printing and Stationery, \$310,644.43; Department of Public Works, \$27,328.25; War Assets Corporation, \$150,412.21; Dominion Hoist & Shovel Co., Ltd., Montreal, Que., \$19,780.20; Dominion Steel & Coal Corporation, Montreal, Que., \$10,342.10; Drummond, McCall & Co., Ltd., Montreal, Que., \$13,058.42.

The T. Eaton Co., Ltd., Toronto, Ont., \$87,064.04; City of Edmonton, \$35,717.93; Elie Coal Ltd., Montreal, Que., \$10,546.94; W. A. Elliott, Centralia, Ont., \$10,500; Federal Electric Manufacturing Co., Ltd., Montreal, Que., \$472,976.07; The Flintkote Co., of Canada Ltd., Toronto, Ont., \$14,797.20.

Gas Accumulator Co. (Canada) Ltd., Toronto, Ont., \$18,317.17; General Coal Co., West Saint John, N.B., \$73,700.17; General Supply Co., of Canada Ltd., Montreal, Que., \$84,485.43; B. F. Goodrich Rubber Co., of Canada Ltd., Kitchener, Ont., \$10,266.54; Gray Coach Lines Ltd., Toronto, Ont., \$20,259; Great Lakes Boat & Machine Co., Ltd., Midland, Ont., \$29,630.25; Gunitite & Waterproofing Ltd., Montreal, Que., \$10,041.72; Gutta Percha & Rubber Ltd., Toronto, Ont., \$16,999.11; C. & W. Hackett, North Sydney, N.S., \$10,175.90; Halifax Shipyards Ltd., Halifax, N.S., \$168,826.93; Hart Battery Co., Ltd., St. Johns, Que., \$10,086.23; F. H. Hopkins & Co., Ltd., Montreal, Que., \$13,290.99; Howards Ltd., Halifax, N.S., \$15,691.53; Hudson's Bay Company, Winnipeg, Man., \$40,890.98; The Hydro-Electric Power Commission of Ontario, Toronto, Ont., \$48,195.23; Hydro-Quebec, Montreal, Que., \$51,080.57.

Imperial Oil Limited, Toronto, Ont., \$829,832.31; International Harvester Co., of Canada, Ltd., Hamilton, Ont., \$27,656.78; International Paints (Canada) Ltd., Montreal, Que., \$11,862.01; Irving Oil Company, Ltd., Saint John, N.B., \$36,141.74; Joron & Cie Inc., Chicoutimi, Que., \$10,551.09; Kelly Douglas & Co., Ltd., Vancouver, B.C., \$20,334.47.

Lucien Lachapelle, Sorel, Que., \$113,795.11; Laurentian Air Services Ltd., Ottawa, Ont., \$22,191.44; R. E. Law Crushed Stone Ltd., Port Colborne, Ont., \$12,345.74; W. M. Leacy, Prescott, Ont., \$10,035.62.

MacDonald Bros. Aircraft Ltd., Winnipeg, Man., \$12,681.05; Mainguy Ltd., Montreal, Que., \$16,082.03; Marine Industries Ltd., Montreal, Que., \$128,479.23; Maritime Telegraph & Telephone Co., Ltd., Halifax, N.S., \$14,468.85; Marshall-Wells B.C. Ltd., Vancouver, B.C., \$12,997.69; McColl-Frontenac Oil Co., Ltd., Toronto, Ont., \$32,215.15; McDonnell Ship Repairs Ltd., Montreal, Que., \$10,613.60; McKinnon Columbus Chain Ltd., St. Catharines, Ont., \$19,345.71; Merco Wholesale Ltd., Edmonton, Alta., \$12,211.54; Mont Laurier Aviation Co., Ltd., Roberval, Que., \$36,956.04; Murray & Gregory Ltd., Saint John, N.B., \$14,279.80.

National Grocers Co., Ltd., Ottawa, Ont., \$29,438.88; The New Brunswick Telephone Co., Ltd., Saint John, N.B., \$59,254.63; Newfoundland Fuel and Engineering Co., Ltd., St. John's, Nfld., \$12,347; Government of Newfoundland, \$114,531.48; North American Buildings Ltd., Winnipeg, Man., \$73,386.01; North American Telegraph Co., Montreal, Que., \$14,145.05; Northern Electric Co., Ltd., Montreal, Que., \$212,652.21; Northern Transportation Co., Ltd., Edmonton, Alta., \$18,061.67; Northern Wings Co., Ltd., Seven Islands, Que., \$12,967.96; Northern Wood Preservers Ltd., Port Arthur, Ont., \$12,427.44.

The Ontario Hughes Owens Co., Ltd., Ottawa, Ont., \$45,856.14; A. Pickard & Co., Ltd., Charlottetown, P.E.I., \$12,844.09; Pietou Foundry and Machine Co., Ltd., Pietou, N.S., \$19,393.22; Pratt and Lambert Inc., Fort Erie North, Ont., \$25,319.26; Prefabricated Homes Co., Montreal, Que., \$59,041.43; Prince Rupert Dry Dock and Shipyards, Prince Rupert, B.C., \$23,142.42.

R.C.A. Victor Co. Ltd., Montreal, Que., \$323,829.31; Remington Rand Ltd., Toronto, Ont., \$13,566.50.

St. Catharines' Flying Club, St. Catharines, Ont., \$15,070.35; Saint John Dry Dock Co., Ltd., East Saint John, N.B., \$17,789.84; St. Lawrence Coaling Ltd., Three Rivers, Que., \$11,348.25; St. Lawrence Power Co. Ltd., Cornwall, Ont., \$30,670.74; Sangamo Co., Ltd., Toronto, Ont., \$47,253.75; Walter W. Sargent, Rivers, Man., \$16,000; Saskatchewan Power Commission, Regina, Sask., \$23,028.29; Province of Saskatchewan, \$25,423.86; J. J. Seguin Co., Ltd., Montreal, Que., \$20,418.85; Shell Oil Co. of Canada Ltd., Toronto, Ont., \$41,931.36; James Sheppard & Son, Sorel, Que., \$10,549.33; Sherwin Williams Co., of Canada Ltd., Montreal, Que., \$19,316.77; Sicard Ltd., Montreal, Que., \$84,336.26; T. S. Sims & Co., Ltd., Saint John, N.B., \$10,981.96; Standard Oil Co., of British Columbia, Ltd., Vancouver, B.C., \$18,080; Sterling Rubber Co., Ltd., Guelph, Ont., \$17,321.40; Stinson Reeb Supply Co., Ltd., Montreal, Que., \$11,155.04; Stromberg-Carlson Co., Ltd., Toronto, Ont., \$29,026.54.

Trans-Canada Air Lines, Montreal, Que., \$816,230.84; Union Tractor and Equipment Co., Ltd., Edmonton, Alta., \$14,120.47; United Towns Electric Co., Ltd., St. John's, Nfld., \$26,637.27.

City of Vancouver, \$37,001.55; Vancouver Island Coals Ltd., Nanaimo, B.C., \$23,166.15; Victoria Foundry Co., Ltd., Ottawa, Ont., \$10,224.92; Victoria Machinery Depot Co., Ltd., Victoria, B.C., \$22,475.05.

J. & R. Weir Ltd., Montreal, Que., \$22,903.45; White Pass and Yukon Route, Skagway, Alaska, \$29,855.35; J. Fred. Williamson Ltd., Saint John, N.B., \$35,171.05.

1947-48
PUBLIC ACCOUNTS

PART II

Z

DEPARTMENT OF TRANSPORT

APPENDIX

PARK STEAMSHIP COMPANY LIMITED

Z-76

PUBLIC ACCOUNTS: PART II

(INCORPORATED UNDER THE DOMINION "COMPANIES ACT, 1934" AND SUBJECT TO "THE GOVERNMENT COMPANIES OPERATION ACT")

Balance Sheet as at March 31, 1948

ASSETS		LIABILITIES AND CAPITAL	
Cash on Hand and in Bank.....	2,416,220 10	Liabilities:	
Accounts and Claims Receivable.....	329,924 99	Accounts Payable and Accrued Charges (including provision of \$39,064.04 for vessel expense accounts, and damage claims not yet received).....	567,602 03
Claims Pending.....	1,004,136 67		
Deferred Charges—ships' consumable stores to be accounted for on re-delivery of vessels chartered to the United Kingdom Government.....	208,645 26	Capital:	
Fixed Assets, per Schedule "A".....	43,500,000 00	Shareholders:	
		(Capital Stock—	
		Authorized: 1,000 shares of no par value.	32 00
		Issued:	
		32 shares, fully paid.....	
		Surplus:—	
		As at March 31, 1947.....	3,812,036 30
		Add, Excess of Income over	
		Expenses of the year, per	
		Schedule "B".....	3,227,889 75
		Less: Remitted to the Gov-	
		ernment.....	7,039,926 05
			3,648,633 06
			3,391,292 99
		Government of Canada, advances.	43,500,000 00
			46,891,292 99
			<u>\$47,458,927 02</u>

Approved on behalf of the Board,
J. V. CLYNE,
Director.
L. C. AUDETTE,
Director.

I have examined the accounts of Park Steamship Company Limited for the year ended March 31, 1948, and have obtained all the information and explanations I have required. Subject to the fact that, as in former years, no provision has been made for depreciation of the Company's fixed assets, I certify that, in my opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs as at March 31, 1948, according to the best of my information and the explanations given to me and as shown by the books of the Company.

WATSON SELLAR,
Auditor General.

SCHEDULE "A"

PARK STEAMSHIP COMPANY LIMITED—*Concluded*

Fixed Assets as at March 31, 1948

Dry Cargo Vessels, at nominal value		
78 10,000 ton North Sands type		39,000,000 00
Dry Cargo Supply Vessels, at nominal value .		
6 10,000 ton Victory type	3,000,000 00	
3 10,000 ton Canadian type	1,500,000 00	4,500,000 00
Total per Balance Sheet		<u>\$ 43,500,000 00</u>

SCHEDULE "B"

Statement of Income and Expenses of the year ended March 31, 1948

Income		
Charter hire	4,080,758 77	
Prior year's earnings	17,100 68	
Miscellaneous	15,543 14	
		<u>4,113,402 59</u>
Expenses		
Vessel repairs and maintenance:		
Damage payable under terms of charter agreements—		
Claims processed	159,828 91	
Provision for unprocessed claims	250,000 00	
	<u>409,828 91</u>	
Other repairs and maintenance	142,473 99	
		<u>552,302 90</u>
Vessels off-hire expenses	30,672 72	
Provision for unrecoverable hull damage claims	79,973 04	
Administrative expenses:		
Salaries	160,501 93	
Office rentals	16,394 67	
Travelling	13,429 55	
Office supplies and expenses	7,334 43	
Stationery and printing	2,591 55	
Legal expenses	3,707 25	
Miscellaneous	18,604 80	
	<u>222,564 18</u>	
		<u>885,512 84</u>
Excess of Income over Expenses of the Year		<u><u>\$3,227,889 75</u></u>

CANADIAN MARITIME COMMISSION

The Commission was established by the Canadian Maritime Commission Act, c. 52, 1947, effective from November 1, 1947, to consider and recommend to the Minister such policies and measures as it considers necessary for the operation, maintenance, manning and development of a merchant marine and a ship-building and ship-repairing industry commensurate with Canadian maritime needs.

The Act also provides that the Commission shall (a) exercise and perform on behalf of the Minister such powers, duties and functions of the Minister under the Canada Shipping Act, 1934, as the Minister may require; (b) administer, in accordance with regulations of the Governor in Council, any steamship subventions voted by Parliament; and (c) exercise or perform any other powers, duties or function conferred on or required to be performed by the Commission by or pursuant to any other Act or order of the Governor in Council.

The Commission consists of three members appointed by the Governor in Council for a period of five years, provided however that the members first appointed shall be for periods of five, four and three years respectively.

In accordance with the usual practice, the following details reflect the transactions for the entire fiscal year in respect of (b) above, the jurisdiction of which was formerly under the Department of Trade and Commerce.

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:

Expenditures—		
Ordinary	1,764,360 49	
Demobilization and Reconversion	519,533 73	
		2,283,894 22
Revenues—		
Ordinary		374 79
Net Charge		<u>\$2,283,519 43</u>

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[3] Loans and Advances			
(f) Miscellaneous	\$ 23,750 00	\$ 10,000 00	\$ 13,750 00

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Z-81 of this section.

REVENUES

Ordinary Revenue—	
Return on Investments	\$ 374 79

Interest for the year ended December 31, 1947, on unpaid balance of purchase price of Steamer *Pelee*.

Certified correct.

J. V. CLYNE,
Chairman.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
Z-79	886	Canadian Maritime Commission—Salaries and Office Expenses.....	50,000 00	25,318 48	
MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS					
Z-79	394	Administration.....	25,998 00	17,660 37	15,815 04
Z-80	871				
Z-80	395	Western Local Services.....	439,000 00	435,875 00	89,000 00
	647				
Z-80	396				
Z-80	872	Eastern Local Services.....	1,307,340 00	1,285,506 64	998,416 61
	648				
		Total Ordinary.....	1,822,338 00	1,764,360 49	1,103,231 65
DEMOLIALIZATION AND RECONVERSION					
Z-81	582	Steamship Subsidies Stabilization Fund.....	530,000 00	519,533 73	445,689 62
	667				
		Grand Total.....	\$2,352,338 00	\$2,283,894 22	\$1,548,921 27

Vote 886 Canadian Maritime Commission—Salaries and Office Expenses

	Estimates	Allotments	Expenditures
Salaries		30,400 00	21,355 53
Other Pay-list Items		100 00	34 03
Printing, Stationery and Equipment		4,000 00	1,991 39
Travelling Expenses		11,000 00	767 61
Telegrams and Telephones		1,500 00	676 39
Sundries		3,000 00	493 53
	\$ 50,000 00	\$ 50,000 00	\$ 25,318 48

This vote was not subdivided in the Estimates; the allotments were authorized by Treasury Board.

As at March 31, 1948, there were 17 salaried employees being paid from this vote, of whom 4 were permanent and 13 temporary.

MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS

Vote 394 (and Vote 871, Further Supplementary Estimates) Administration

	Estimates	Allotments	Expenditures
Salaries	18,558 00	16,558 00	10,898 60
Local and Living Allowance and Other Pay-list Items	440 00	440 00	
Travelling Expenses, Printing and Sundries	4,000 00	4,000 00	1,914 67
Professional and Special Services	3,000 00	5,000 00	4,847 10
	\$ 25,998 00	\$ 25,998 00	\$ 17,660 37

As at March 31, 1948, there were 4 salaried employees being paid from this vote, of whom 2 were permanent and 2 temporary.

Vote 395 (and Vote 647, Further Supplementary Estimates)	Western Local Services		
	Estimates	Allotments	Expenditures
Prince Rupert, B.C., and Queen Charlotte Islands (Union Steamships Ltd.)	194,320 00	194,320 00	194,320 00
Vancouver and Northern Ports of British Columbia (Union Steamships Ltd.)	224,680 00	224,680 00	224,680 00
Victoria, Vancouver, way ports and Skagway (Canadian Pacific Railway Co.)	10,000 00	10,000 00	6,875 00
Victoria and West Coast Vancouver Island (Canadian Pacific Railway Co.)	10,000 00	10,000 00	10,000 00
	<u>\$ 439,000 00</u>	<u>\$ 439,000 00</u>	<u>\$ 435,875 00</u>

The name of the contractor to which payment was made is shown in parenthesis after each service.

Vote 396 (and (a) Vote 872, Further Supplementary Estimates; (b) Vote 648, Further Supplementary Estimates)	Eastern Local Services		
	Estimates	Allotments	Expenditures
Baddeck and Iona (Baddeck Transportation Co.)	12,000 00	12,000 00	12,000 00
Campobello, N.B. and Lubee, Maine (Campobello Island Board of Trade)	3,000 00	3,000 00	3,000 00
Chester and Tanook Island (S. G. Mason)	2,640 00	2,640 00	2,640 00
Dalhousie, N.B. and Miguasha, P.Q. (J. R. Allard)	12,000 00	12,000 00	12,000 00
Deer Island, Campobello Island and St. Stephen, N.B. (Deer Island-Campobello Mail Service)	2,000 00	2,000 00	2,000 00
Grand Manan and Mainland (Saint John Marine Transports Ltd.)	85,000 00	85,000 00	85,000 00
Halifax, Canso and Guysboro (Cabot Shipping Co., Ltd., \$15,000)*	20,000 00	20,000 00	20,000 00
Halifax, La Have and La Have River ports (Ritcey Brothers Ltd.)	3,000 00	3,000 00	3,000 00
Halifax, Sherbrooke, Spry Bay and Tor Bay (Nova Scotia Shippers, Ltd.)	11,200 00	11,200 00	11,200 00
Halifax, South Cape Breton, Bras d'Or Lake Ports and Bay St. Lawrence	7,500 00	7,500 00	
Halifax and ports on West Coast of Cape Breton (A. J. Burke & Co.)	6,000 00	6,000 00	6,000 00
Ile-aux-Coudres and Les Eboulements (A. Lajoie and J. Harvey)	3,500 00	3,500 00	3,500 00
Ile-aux-Coudres and Quebec or Levis (Service de Transport de L'Isle-Aux-Coudres Enrg.)	4,000 00	4,000 00	4,000 00
Ile-aux-Grues and Montmagny, P.Q. (E. Gagne)	2,500 00	2,500 00	2,500 00
Mulgrave and Arichat (Margaree Steamship Co., Ltd.)	25,000 00	25,000 00	25,000 00
Mulgrave and Canso (Canso Steamship Co., Ltd.)	64,000 00	64,000 00	64,000 00
Mulgrave and Guysboro calling at intermediate ports (Mac Steamship Co., Ltd.)	14,000 00	14,000 00	14,000 00
Murray Bay and North Shore of the St. Lawrence (Bras d'Or Bay Navigation Co., Ltd.)	50,000 00	50,000 00	50,000 00
Owen Sound and ports on Manitoulin Island and Georgian Bay (Owen Sound Transportation Co., Ltd.)	65,000 00	65,000 00	65,000 00
Peelee Island and the Mainland (V. A. Barrie, \$5,625.21)*	11,000 00	11,000 00	11,000 00
Pictou, Mulgrave and Cheticamp (North Bay Steamship Co., Ltd.)	11,000 00	11,000 00	11,000 00
Pictou, Souris and the Magdalen Islands (Magdalen Islands Transportation Co., Ltd.)	60,000 00	60,000 00	60,000 00
Prince Edward Island and Newfoundland (Inter-Island Steamship Co., Ltd.)	54,000 00	54,000 00	54,000 00
Prince Edward Island and Nova Scotia (Northumberland Ferries Ltd.)	100,000 00	100,000 00	100,000 00
Quebec, Natashquan and Harrington (Clarke Steamship Co., Ltd.)	282,500 00	282,500 00	282,500 00
Quebec or Montreal and Gaspé calling at way ports (Clarke Steamship Co., Ltd.)	138,000 00	138,000 00	138,000 00
Rimouski and Matane and points on the North Shore of the St. Lawrence (Lower St. Lawrence Transportation Co. Ltd.)	75,000 00	75,000 00	75,000 00
Riviere-du-Loup and St. Simeon and/or Tadoussac (La Traverse Riviere-du-Loup-St. Simeon, Ltée.)	21,000 00	21,000 00	21,000 00

	Estimates	Allotments	Expenditures
Saint John and Minas Basin ports (Saint John Marine Transports, Ltd.)	10,000 00	10,000 00	10,000 00
Saint John, Westport and Yarmouth and other way ports (Saint John Marine Transports, Ltd.)	31,500 00	31,500 00	31,500 00
Sydney and Bay St. Lawrence calling at way ports (Aspy Steamship Co., Ltd.)	35,000 00	35,000 00	35,000 00
Sydney and Bras d'Or Lake ports, West Coast of Cape Breton and Prince Edward Island (Straits Shipping and Contracting Co., Ltd.)	22,500 00	22,500 00	22,500 00
Sydney and Whycocomagh, calling at way ports (New Bras d'Or Steamship Co., Ltd.)	20,500 00	20,500 00	20,500 00
Yarmouth, N.S., and Boston, Mass. (Himmelman Supply Co.)	43,000 00	43,000 00	28,666 64
	<u>\$1,307,340 00</u>	<u>\$1,307,340 00</u>	<u>\$1,285,506 64</u>

The name of the contractor to which payment was made is shown in parenthesis after each service.

*By arrangement, the following amounts were retained from these subsidies: Cabot Shipping Co., Ltd., \$5,000; V. A. Barrie, \$5,374.79. For further details, see under Loans and Advances further on in this section.

DEMOBILIZATION AND RECONVERSION

Vote 582 (and Vote 667, Further Supplementary Estimates) Steamship Subsidies	
Stabilization Fund	530,000 00
Expenditures	\$ 519,533 73

Under the terms of P.C. 2082, June 6, 1947, amended by P.C. 4732, November 19, 1947, additional subsidies were authorized to be paid to certain contractors, to meet abnormally increased expenditures in the operation of steamship or motorship services.

Payments were made to the following: Aspy Steamship Co., Ltd., Sydney, \$1,880.45; Vincent A. Barrie, St. Thomas, Ont., \$3,338.51; Bras d'Or Bay Navigation Co., Quebec, \$3,133.84; Canadian Pacific Railway Co., \$34,451.91; Canso Steamship Co., Ltd., Sydney, \$6,353.21; Clarke Steamship Co., Ltd., Quebec, \$59,658.98; Inter-Island Steamship Co., Ltd., Montreal, \$8,246.04; Lower St. Lawrence Transportation Co., Ltd., Quebec, \$18,843.17; Magdalen Islands Transportation Co., Ltd., Quebec, \$18,190.75; Margaree Steamship Co., Ltd., Sydney, \$1,786.73; New Bras d'Or Steamship Co., Ltd., Sydney, \$3,727.46; North Shore Steamship Co., Ltd., Sydney, \$184.40; Northumberland Ferries, Ltd., Charlottetown, \$11,351.90; Straits Shipping and Contracting Co., Ltd., Sydney, \$3,526.73; La Traversée Rivière-du-Loup St. Simeon, Ltée., Rivière-du-Loup, \$4,204.78; Union Steamships, Ltd., Vancouver, \$340,654.87.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[3] Loans and Advances				
(f) <i>Miscellaneous—</i>				
A Cabot Shipping Co. (Motor Vessel <i>Listowell</i>)	13,750 00		5,000 00	8,750 00
B Sale of Steamer <i>Pelee</i>	10,000 00		5,000 00	5,000 00
	<u>\$ 23,750 00</u>		<u>\$ 10,000 00</u>	<u>\$ 13,750 00</u>

A P.C. 3294, August 6, 1946, authorized the payment of \$20,000 annually for three years, to the Cabot Shipping Co., Ltd., Halifax, for the performance of a subsidized steamship service between Halifax, Canso and Guysboro, N.S., with the motor vessel *Listowell*. The Order in Council also authorized the payment of \$15,000 in advance, to assist the company in the purchase and reconstruction of the vessel, the said payment to be on account of the three year subsidy provided by the contract. A mortgage, without interest, on the vessel in favour of the Crown is held as security for the amount of the advance.

The amount of \$5,000 shown as a credit represents repayment deducted from the subsidy paid to the contractor (see page Z—80).

B P.C. 9144, October 6, 1942, approved of the sale of the Steamer *Pelee* to D. L. Goodison, Blenheim, Ont., for \$40,000. The vessel was later re-sold under Ministerial authority to the present contractor, Vincent A. Barrie, in 1944.

The amount of \$5,000 shown as a credit represents payment of the fifth annual instalment, and was deducted from the subsidy paid to the contractor (see page Z—80). Interest due on the unpaid balance, amounting to \$374.79, was also deducted from the subsidy and credited to Ordinary Revenue—Return on Investments.

PUBLIC ACCOUNTS: PART II

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The following list contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948. Also included are the travelling expenses of these employees where the amount was \$500 or over.

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Clyne, J. V., Chairman.	\$ 12,000 00	\$ 761 62	Frederickson, J. F.	4,500 00	1,402 14*
Audette, L. C., Commis- sioner	10,000 00		Heenan, J. A.	4,200 00	550 58
Rahives, H. J., Com- missioner	10,000 00		Latchmore, F. B.	3,600 00	
Crothwait, L. C.	3,600 00		McMonagle, B. C.	4,200 00	
			Melville, J.	3,240 00	
			Paton, N. A.	5,400 00	

*Charged to Department of Transport, Marine Services, Vote 409.

NATIONAL HARBOURS BOARD

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:		
Expenditures—		
Government Owned Enterprises—Deficits	137,162 33	
Revenues—		
Ordinary	87,139 27	
		50,023 06
[9a] Non-Active Assets:		
(i) Capital		1,017 90
(ii) Other	371,355 90	
(Less: Credits)	81,880 47	289,475 43
Net Charge		\$ 338,480 59

NOTE.—The status of accounts under Non-Active Assets above is shown on page Z-86.

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[3] Loans and Advances—			
(c) To Sundry Government Agencies	\$ 85,116,560 61	\$ 26,152 32	\$ 85,090,408 29
LIABILITIES			
[11] Deposit and Trust Accounts			
(c) Miscellaneous	1,509,395 49	571,886 25	2,081,281 74
[12] Insurance, Pension and Guaranty Accounts			
(c) Pension and Retirement Funds	1,655,722 36	593,365 43	2,249,087 79
	\$ 3,165,117 85	\$ 1,165,251 68	\$ 4,330,369 53

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page Z-86 of this section.

GENERAL NOTE.—A condensed balance sheet as at December 31, 1947 and operating statement of the National Harbours Board for the calendar year 1947, with relevant comments is shown at the end of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Return on Investments	87,139 27	110,034 19
Capital Accounts—		
B Refunds of Previous Years' Expenditures	1,017 90	20,365 36
Special Receipts and Other Credits—		
C Non-Active Accounts	81,880 47	9,600 00
	\$ 170,037 64	\$ 139,999 55

Details

Ordinary Revenue—

A Return on Investments:

Prescott Elevator—Net income surplus, 1947	16,787 75
Port Colborne Elevator—Net income surplus, 1947	70,351 52

87,139 27

Capital Accounts—

B Refunds of Previous Years' Expenditures: Churchill Port and Terminals.....

1,017 90

Special Receipts and Other Credits—

C Non-Active Accounts

81,880 47

This represents a reduction of the indebtedness of the Board to the Government of Canada in connection with the following harbours: Halifax, \$55,000; Chicoutimi, \$26,471.68; Three Rivers, \$408.79.

\$ 170,037 64

Certified correct.

R. K. SMITH,
Chairman.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
GOVERNMENT OWNED ENTERPRISES					
NON-ACTIVE ACCOUNTS					
Z-85	478 } 902 }	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1947 on any or all of the following accounts:			
		Reconstruction and Capital Expenditures—			
		Saint John.....	125,000 00	5,000 00	
		Quebec.....	149,000 00	27,484 68	
			274,000 00	32,484 68	
		Less amount to be expended from Replacement Funds.....	222,500 00		
			51,500 00		
		Halifax.....	300,000 00	10,425 07	
		Generally—Unforeseen and Miscellaneous.....	200,000 00	64,446 15	53,779 67
			551,500 00	107,355 90	53,779 67
		Less transferred to Loans and Advances...	99,261 79		
			452,238 21	107,355 90	53,779 67
Z-86	481	*Advances re deficits—Jacques Cartier Bridge..	375,085 00	264,000 00	423,850 00
		Total Non-Active Accounts.....	827,323 21	371,355 90	477,629 67
DEFICITS					
Z-86	480 } 663 }	*Deficits—Churchill and Quebec Harbours—			
		Calendar Year 1947.....	154,122 14	137,162 33	114,601 55
		Grand Total.....	\$981,445 35	\$508,518 23	\$592,231 22

* Complete title is shown in the following details.

GOVERNMENT OWNED ENTERPRISES
NON-ACTIVE ACCOUNTS

Vote 478 (and Vote 902, Further Supplementary Estimates) Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1947 on any or all of the following accounts:

	*Estimates	*Appropriations	*Expenditures
Reconstruction and Capital Expenditures—			
Saint John Harbour			
Reconstruction McLeod and Pettingill Wharves	125,000 00		
Less: From Replacement Fund	120,000 00		
	5,000 00	5,000 00	5,000 00
	5,000 00	5,000 00	5,000 00
Quebec Harbour			
Strengthening Wharf, Outer Louise Basin	100,000 00		
Less: From Replacement Fund	100,000 00		
	nil		
Switchboard for Electric Power Distribution	24,000 00		
Less: From Replacement Fund	500 00		
	23,500 00	23,500 00	16,537 64
Replacement of Operation and Maintenance Buildings	25,000 00		
Less: From Replacement Fund	2,000 00		
	23,000 00	23,000 00	10,947 04
	48,500 00	46,500 00	27,484 68
Halifax Harbour			
Construction New Pier to replace Pier 3, Deep Water Terminals	200,000 00	200,000 00	6,634 20
Construction Transit Shed at Berth 26, Pier A Ocean Terminals	100,000 00	100,000 00	3,790 87
	300,000 00	300,000 00	10,425 07
Generally—Unforeseen and Miscellaneous	200,000 00		
Less transferred to Loans and Advances (see			
Open Accounts further on in this section) ...	99,261 79	100,738 21	
Halifax Harbour			
Air compressor and auxiliary equipment		6,500 00	5,663 00
Projects under \$5,000		9,480 00	7,472 58
		15,980 00	13,135 58
Saint John Harbour			
Purchase fitting out wharf, west side Courtenay Bay		15,000 00	15,000 00
Construction rest room No. 1 Pier		4,200 00	4,175 66
		19,200 00	19,175 66
Quebec Harbour			
Paving and new tracks Wolfe's Cove		20,000 00	19,017 93
Power transmission line construction Wolfe's Cove terminal		11,500 00	7,344 67
Projects under \$5,000		6,500 00	1,454 60
		38,000 00	27,817 20
Three Rivers Harbour—Projects under \$5,000		2,800 00	2,566 71
Port Colbourne Elevator—Construction of Fire Escape Exit ..		5,000 00	
Churchill Harbour—Purchase Electric Welding Machine		2,000 00	1,751 00
Unallotted		17,758 21	
Total Generally—Unforeseen and Miscellaneous	100,738 21	100,738 21	64,446 16
	\$ 452,238 21	\$ 452,238 21	\$ 107,355 90

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936, as amended, certificates of indebtedness for \$107,355.90, bearing interest at 2½ per cent per annum were issued to the Government of Canada to cover the above expenditures.

* Amounts shown in the first column under "Estimates" represent the Capital Budget as presented by the National Harbours Board through the Minister of Transport, and subsequently approved by Parliament. Those in the second column represent the voted appropriations as provided by Parliament, and those in the third column, the net expenditures made from these appropriations only.

Vote 481 Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge.....			375,085 00
Expenditures			\$ 264,000 00

Under authority of P.C. 3974 of October 1, 1947 a sum of \$264,000 was advanced for the payment of interest due May 1 and November 1, 1947 on the \$19,000,000 bond issue, which was guaranteed by His Majesty, of the Harbour Commissioners of Montreal in respect of the Jacques Cartier Bridge. It is directed in the Order in Council that the Minister of Finance shall take over coupons of a like face amount so that His Majesty may, in accordance with the provisions of sub-clause 9 of clause 55 of the Mortgage Deed of Trust securing the bond issue, become subrogated to all the rights to which the bond holders are entitled prior to payment by His Majesty under the guarantee.

DEFICITS

Vote 480 (and Vote 663, Further Supplementary Estimates) To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government advances and depreciation on capital structures) arising in the calendar year 1947 in the operation of the following harbours:

	Estimates	Appropriations	Expenditures
Churchill	83,641 00	83,641 00	66,681 19
Quebec	70,481 14	70,481 14	70,481 14
	<u>\$ 154,122 14</u>	<u>\$ 154,122 14</u>	<u>\$ 137,162 33</u>

Changes in Non-Active Asset Accounts

The status of the Non-Active Asset Accounts in which changes have occurred during the year is as follows:

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
Miscellaneous—				
Churchill Port and Terminals	\$ 12,798,454 30		\$ 1,017 90	\$ 12,797,436 40
*Loans and Advances Non-Active—				
Chicoutimi	3,837,660 26		26,471 68	3,811,188 58
Churchill	13,821 25	1,751 00		15,572 25
Halifax	12,528,717 66	23,560 65	55,000 00	12,497,278 31
Montreal-Jacques Cartier Bridge	6,822,031 00	264,000 00		7,086,031 00
Quebec	27,773,051 25	55,301 88		27,828,353 13
Saint John	17,301,488 27	24,175 66		17,325,663 93
Three Rivers	3,982,510 47	2,566 71	408 79	3,984,668 39
	<u>\$ 72,259,280 16</u>	<u>\$ 371,355 90</u>	<u>\$ 81,880 47</u>	<u>\$ 72,548,755 59</u>

* With the exception of the amount shown for Montreal-Jacques Cartier Bridge, which comprises advances for the payment of guaranteed interest, these advances cover capital expenditures and are fully secured by certificates of indebtedness.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[3] Loans and Advances				
(c) To Sundry Government Agencies—				
A Montreal	60,243,173 74	119,003 65	134,955 86	60,227,221 53
A Vancouver	24,873,386 87	205,209 84	215,409 95	24,863,186 76
A Quebec		45,000 00	45,000 00	
	<u>\$ 85,116,560 61</u>	<u>\$ 369,213 49</u>	<u>\$ 395,365 81</u>	<u>\$ 85,090,408 29</u>

DEPARTMENT OF TRANSPORT

Z-87

	<u>Cr. Balance Mar. 31, 1947</u>	<u>Debit</u>	<u>Credit</u>	<u>Cr. Balance Mar. 31, 1948</u>
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous</i> —				
B National Harbours Board—				
Special Account No. 1	1,170,270 54	13,386,651 87	13,723,511 43	1,507,130 10
Special Account No. 2	31,670 32	53,672 67	325,054 03	303,051 68
Special Account No. 3	307,454 63	2,593,969 70	2,557,615 03	271,099 96
	<u>1,509,395 49</u>	<u>16,034,294 24</u>	<u>16,606,180 49</u>	<u>2,081,281 74</u>
[12] Insurance, Pension and Guaranty Accounts				
(c) <i>Pension and Retirement Funds</i> —				
C National Harbours Board Pension				
Fund	1,655,722 36	257,348 04	850,713 47	2,249,087 79
	<u>\$ 3,165,117 85</u>	<u>\$ 16,291,642 28</u>	<u>\$ 17,456,893 96</u>	<u>\$ 4,330,369 53</u>

A Generally, in connection with these accounts, there are Parliamentary appropriations provided, the expenditures from which are treated as Loans and Advances through such accounts. The appropriations in the present year and the accounting therefor, follow:

Vote 482 Advances to National Harbours Board subject to provisions of section 29 of the National Harbours Board Act to meet expenditures applicable to the calendar year 1947 on any or all of the following accounts:

	<u>*Estimates</u>	<u>*Appropriations</u>	<u>*Expenditures</u>
Reconstruction and Capital Expenditures—			
Montreal Harbour			
Miscellaneous buildings	21,700 00	21,700 00	11,893 02
Timber coping guards, King Edward Pier	5,000 00	5,000 00	74 51
Raising wharf apron to shed floor level	15,000 00	15,000 00	
Penetration paving, Windmill Point Wharf	30,000 00	30,000 00	
Power service to ships from wharf aprons	10,000 00	10,000 00	9,920 72
New single storey shed Sections 29, 30	150,000 00	150,000 00	2,933 74
Single storey shed Section 28	23,075 00	23,075 00	
Installation fire hydrants transit sheds	10,000 00	10,000 00	
Tracks to serve new sheds, Sheds 28, 29, 30	40,000 00	40,000 00	
Replacement No. 3 elevator sub-station	48,000 00	48,000 00	45,803 57
Completion outfitting two harbour tugs	7,700 00	7,700 00	5,588 78
Shore equipment	14,970 41		
Less: From Replacement Fund	2,370 41		
	<u>12,600 00</u>	<u>12,600 00</u>	<u>10,803 01</u>
Purchase real estate at Sections 66, 67, 68	29,500 00	29,500 00	25,361 13
Projects under \$5,000	12,125 00	12,125 00	5,373 22
	<u>414,700 00</u>	<u>414,700 00</u>	<u>117,761 70</u>
Vancouver Harbour			
Purchase of diesel electric locomotive	70,000 00		
Less: From Replacement Fund	13,000 00		
	<u>57,000 00</u>	<u>57,000 00</u>	<u>57,000 00</u>
Renewal decking West Indies Wharf	60,000 00		
Less: From Replacement Fund	18,000 00		
	<u>42,000 00</u>	<u>42,000 00</u>	<u>42,000 00</u>

	*Estimates	*Appropriations	*Expenditures
Purchase of work boat	9,000 00		
Less: From Replacement Fund	6,000 00		
	3,000 00	3,000 00	
Installation additional cleaner No. 4 elevator	8,200 00	8,200 00	8,200 00
Installation hoist No. 4 elevator	6,600 00	6,600 00	
	116,800 00	116,800 00	107,800 00
Total for Vote 482	\$ 531,500 00	\$ 531,500 00	\$ 224,951 70

*Amounts shown in the first column under Estimates represent the Capital Budget as presented by the National Harbours Board through the Minister of Transport, and subsequently approved by Parliament. Those in the second column represent the voted appropriations as provided by Parliament, and those in the third column, the net expenditures made from these appropriations only.

In addition to the above, an amount of \$99,261.79 was transferred from the Generally-Unforeseen Item of Vote 478, listed under Government Owned Enterprises, Non-Active Accounts, to Loans and Advances, Active, and used for Capital Expenditures.

The details of these expenditures are as follows:

Vote 478 Generally—Unforeseen and Miscellaneous—Reconstruction and Capital Expenditures

	Appropriations	Expenditures
Montreal Harbour—		
Projects under \$5,000	1,251 95	1,251 95
Vancouver Harbour—		
Replacement floor and bulkhead, Shed 2, Lapointe Pier.....	35,744 49	35,744 49
Purchase and fitting out Tug <i>Shawville</i>	11,719 23	11,719 23
Purchase of diesel electric locomotive (additional)	5,379 10	5,379 10
Renewal decking West Indies Wharf (additional)	28,961 27	28,961 27
Projects under \$5,000	16,205 75	16,205 75
	98,009 84	98,009 84
Total Vote 478 Generally—Unforeseen	\$ 99,261 79	\$ 99,261 79

The following is a condensed distribution of the total advances made under Loans and Advances, with the exception of an advance for working capital under authority of section 28 of the National Harbours Board Act which was made in the amount of \$45,000 to Quebec Harbour, and repaid during the fiscal year.

	Montreal	Vancouver	Total
Vote 482	117,751 70	107,200 00	224,951 70
Vote 478	1,251 95	98,009 84	99,261 79
	\$ 119,003 65	\$ 205,209 84	\$ 324,213 49

In accordance with section 29 of the National Harbours Board Act, c. 42, 1936, as amended, certificates of indebtedness for \$324,213.49, bearing interest at 2½ per cent per annum, were issued to the Government of Canada to cover the above expenditures.

B These accounts are maintained in accordance with the provisions of section 23 of the Act.

Credits in Special Account No. 1 represent current revenue while debits represent expenditures for operation and maintenance expenses.

Cash deposits received from contractors as guarantee for the satisfactory completion of construction projects are credited to Special Account No. 2 and released on administrative certification. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1947-48, bonds so held in respect of the Board amounted to \$10,000.

Transactions in respect of the various reserve funds for the replacement of fixed assets, fire and general insurance funds, general workmen's compensation funds and other miscellaneous funds, are recorded in Special Account No. 3. The standing of these reserves and the related funds as at December 31, 1947 are given in the details of the operations of the Board further on in this section.

C The National Harbours Board Pension Plan was established by the Board in 1943 to provide pensions similar to those under the Civil Service Superannuation Act, 1924, as amended, for permanent employees. Credits to this account consist of (a) contributions by employees for current service, (b) contributions for prior service where the employee elects to pay arrears, and (c) contribution by the Board of an amount equal to the contributions of the employees. Debits represent benefits paid.

NATIONAL HARBOURS BOARD—DETAILS OF OPERATIONS

The following details of the operations of the National Harbours Board relate to calendar years except where otherwise indicated as the National Harbours Board Act, c. 42, 1936, as amended, stipulates that the fiscal year of the Board shall end on December 31. Section 34 of the Act directs that the accounts of the various harbours shall be subject to the audit of the Auditor General in the same manner as public revenues and expenditures.

Revenues totalled \$12,852,614.90 which includes \$141,172.82 from the City of Montreal and \$141,172.82 from the Province of Quebec towards the deficit of the Jacques Cartier Bridge. As neither the City nor the Province made payments for the years 1944, 1945, 1946 and 1947 the sum of \$1,182,345.64 is now carried in the Board's accounts as owing by the City and the Province.

Expenditures amounted to \$15,262,676.96. A general classification follows: operating expenses, \$7,010,774.66; interest on debentures held by the public, \$1,019,872.05; interest due the Dominion Government, \$4,577,520.50; addition to reserve for replacements and depreciation, \$1,941,556.63, and miscellaneous charges, \$712,953.12.

A summary of revenues and expenditures and surplus or deficit on operation is:—

Harbour	Revenues	Expenditures	Surplus	Deficit
Halifax	1,238,087 08	1,429,588 93		191,501 85
Saint John	1,028,834 42	1,312,222 06		283,387 64
Chicoutimi	43,894 58	163,280 26		119,385 68
Quebec	652,111 26	1,703,614 11		1,051,502 85
Three Rivers	265,609 13	262,286 27	3,322 86	
Montreal	5,270,378 75	5,845,709 18		575,330 43
Jacques Cartier Bridge	1,137,547 90	1,622,028 32		484,480 42
Prescott	136,905 40	120,117 65	16,787 75	
Port Colborne	213,988 17	143,636 65	70,351 52	
Churchill	218,065 84	285,135 88		67,070 04
Vancouver	2,416,757 25	2,285,918 33	130,838 92	
Second Narrows Bridge	230,435 12	89,139 32	141,295 80	
	<u>\$ 12,852,614 90</u>	<u>\$ 15,262,676 96</u>	<u>\$ 362,596 85</u>	<u>\$ 2,772,658 91</u>

The expenses of the Head Office, Ottawa, for the year, amounting to \$166,006.86, were pro-rated and are included in the above expenditures.

The operating deficit for the year was \$2,410,062.06.

A condensed comparative summary of the balance sheets (as at December 31 in each year) of all harbours, elevators and bridges operated by the Board is:—

ASSETS

	1947	1916
Fixed	225,086,717 68	225,027,270 96
A Less—Reserve for replacements, depreciation, etc.	26,791,343 60	24,418,915 36
	<u>198,295,374 08</u>	<u>200,608,355 60</u>
Current	5,149,560 48	5,123,431 73
B Investments and other funds	26,746,800 83	24,080,833 69
Prepaid charges and deferred debits	121,469 52	73,381 93
Bond discount, Jacques Cartier Bridge	193,141 86	201,988 02
Security deposits	160,715 69	160,637 57
	<u>\$230,667,062 46</u>	<u>\$230,248,628 54</u>

LIABILITIES

C Debenture indebtedness to public	20,039,182 35	20,039,182 35
Current	917,601 11	853,195 61
Deferred items	215,770 33	205,500 64
Security deposits	160,715 69	160,637 57
Reserves (other than reserve for replacements, depreciation, etc.)	4,510,827 82	3,833,685 32
D Proprietary accounts	204,822,965 16	205,156,427 05
	<u>\$230,667,062 46</u>	<u>\$230,248,628 54</u>

A B The consist of the reserve for replacements, depreciation, etc., and of investments and other funds is as follows:—

	Reserves	Related Funds
Replacement and Depreciation		
Halifax	2,659,182 30	2,714,510 93
Saint John	2,917,754 04	2,892,702 98
Chicoutimi	348,717 53	105,717 53
Quebec	2,463,512 25	657,404 24
Three Rivers	1,066,949 67	1,067,104 30
Montreal	8,532,704 23	8,512,946 88
Vancouver	6,144,185 14	6,144,035 29
Jacques Cartier Bridge	2,658,338 44	
	<hr/> 26,791,343 60	<hr/> 22,094,422 15
Other Reserves		
Fire and General Insurance	1,305,354 61	1,304,942 84
General Workmen's Compensation	418,343 52	418,343 52
Pensions	2,121,147 64	2,121,147 64
Maintenance Dredging—Three Rivers Harbour	15,000 00	15,000 00
Special Maintenance—Jacques Cartier Bridge	632,289 67	632,289 67
Granville Island Maintenance—Vancouver Harbour	18,692 38	13,561 12
	<hr/> 4,510,827 82	<hr/> 4,505,284 79
Funds		
Investments, Vancouver Harbour		44,738 88
Matured bonds and interest outstanding, Halifax Harbour		5,197 50
Rentals in dispute, Vancouver Harbour		29,359 42
Miscellaneous, Jacques Cartier Bridge		67,798 09
		<hr/> 147,093 89
	<hr/> \$ 31,302,171 42	<hr/> \$ 26,746,800 83

C The Saint John Harbour has a debenture indebtedness to the public of \$1,039,182.35, and debentures of \$19,000,000 are outstanding with respect to the Jacques Cartier Bridge. In addition, matured debentures of Halifax (\$4,500) in the hands of the public, have not been presented for redemption.

D Proprietary Accounts:

	1947	1946
Loans and advances from Government of Canada	157,817,027 22	157,427,371 84
Matured interest due Government of Canada	26,539,988 45	69,454,922 69
Expenditures under Government Appropriations	50,915,071 68	51,265,250 55
	<hr/> 235,272,087 35	<hr/> 278,147,545 08
Less—Deficit Account	30,449,122 19	72,991,118 03
	<hr/> \$204,822,965 16	<hr/> \$205,156,427 05

The consist of the first three items in the foregoing statement at December 31, 1947 is as follows:—

	Loans and Advances	Matured Interest Unpaid	Expenditures under Appropriations
Halifax	12,550,193 52	727,162 91 *	15,966,271 47
Saint John	17,321,488 27	3,648,004 65	6,649,054 90
Chicoutimi	3,811,188 58	1,477,514 11	459,398 32
Quebec	27,811,989 09	10,574,473 88	2,592,677 67
Three Rivers	3,985,077 18	269,183 27	590,857 27
Montreal	60,203,856 35	5,686,245 75	4,526,842 34
Jacques Cartier Bridge	7,086,031 00	3,150,406 76	
Prescott			4,895,939 56
Port Colborne	819 46	15 10	2,356,217 60
Churchill	15,572 25	1,825 43	12,875,575 21
Vancouver	25,030,811 52	1,005,156 59	2,237 34
	<hr/> \$157,817,027 22	<hr/> \$ 26,539,988 45	<hr/> \$ 50,915,071 68

The following statement shows the changes in the Surplus and Deficit account for 1947 and 1946.

	1947	1946
Deficit as at December 31, 1947 and 1946	72,991,118 03	68,144,600 90
Adjustments in year		402,440 40
Net Income Deficit for year	2,410,062 06	4,558,678 28
	<hr/> 75,401,180 09	<hr/> 73,105,719 58
<i>Deduct:—</i> Government Grant	137,162 33	114,601 55
Adjustments in year	44,814,895 57	
	<hr/> 44,952,057 90	<hr/> 114,601 55
	<hr/> \$ 30,449,122 19	<hr/> \$ 72,991,118 03

Adjustments—

The adjustments in the surplus and deficit account for the year 1947 include an amount of \$44,790,355.19, representing interest due the Government of Canada cancelled under authority of P.C. 188, January 16, 1947.

A brief analysis of this amount is as follows:—interest accrued and unpaid at the date of the formation of the National Harbours Board on October 1, 1936, \$29,336,846.29; interest on debt assumed by the Board, adjusted downward to 3½ per cent for the period October 1, 1936 to February 1, 1947, \$15,453,508.90.

Loans from the Government to the National Harbours Board to March 31, 1947, as reflected in the balance sheet of Canada amounted to \$157,376,660.23. During the year 1947-48, further advances of \$695,569.39 were made and repayments amounted to \$432,246.28, leaving a net balance of loans outstanding at March 31, 1948 of \$157,639,983.34. A distribution of interest paid by the harbours in the Government's fiscal year ended March 31, 1948 amounting to \$2,025,015.10, which is recorded as revenue of the Department of Finance, follows:—Halifax, \$100,000; Three Rivers, \$125,000; Montreal, \$1,100,000; Vancouver, \$700,000; Port Colborne, \$15.10.

Net operating surpluses of Port Colborne and Prescott Elevators for the calendar year 1947, being \$70,351.52 and \$16,787.75 respectively, are recorded as revenue of the Government—see page Z—84.

1947-48
PUBLIC ACCOUNTS

PART II
ZA

DEPARTMENT OF VETERANS AFFAIRS

Details of
REVENUES AND EXPENDITURES

Details of
OPEN ACCOUNTS

DEPARTMENT OF VETERANS AFFAIRS

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War Service Gratuities.....	ZA—27

DEPARTMENT OF VETERANS AFFAIRS

SUMMARY

Current Year's Transactions Affecting the Net Debt Accounts of Canada

[9b] Consolidated Deficit Account:			
Expenditures—			
Ordinary	97,282,122	64	
Demobilization and Reconversion	237,368,138	92	
Other Charges	6,604,464	03	
			341,254,725 59
Revenues—			
Ordinary	2,493,143	11	
Special Receipts	1,021,008	15	
			3,514,151 26
Net Charge			\$337,740,574 33

Transactions as reflected in the Open Accounts of Canada

	March 31, 1947	1947-48 Transactions (Net)	March 31, 1948
ASSETS			
[3] Loans and Advances—			
(c) To Sundry Government Agencies	\$112,297,931 39	\$ 33,157,502 94	\$145,455,434 33
LIABILITIES			
[10] Floating Debt—			
(d) Outstanding Cheques and Warrants	31 60		31 60
[11] Deposit and Trust Accounts—			
(c) Miscellaneous	2,735,237 72	1,247,504 32	3,982,742 04
[12] Insurance, Pension and Guaranty Accounts—			
(b) Insurance and Guaranty Funds	25,240,774 16	1,875,042 27	27,115,816 43
[14] Sundry Suspense Accounts	4,364,890 02	2,055,441 71	2,309,448 31
[16] Reserve for Certain Contingent Liabilities	3,127,454 45	4,504,551 83	7,632,006 28
	\$ 35,468,387 95	\$ 5,571,656 71	\$ 41,040,044 66

NOTE.—Marginal numbers and letters are from the Balance Sheet of Canada—see page 2, Part I. Details of Open Accounts will be found on page ZA-30 of this section.

REVENUES

Comparative Summary

	1947-48	1946-47
Ordinary Revenue—		
A Return on Investments	1,954,608 60	720,051 42
B Privileges, Licences and Permits	142,792 14	319,299 14
C Refunds of Expenditure	392,463 63	165,634 66
D Miscellaneous	3,278 74	
Total Ordinary	2,493,143 11	1,204,985 22
Special Receipts—		
E Refunds of Previous Years' War and Demobilization Expenditures	1,021,008 15	202,005 02
Grand Total	<u>\$3,514,151 26</u>	<u>\$1,406,990 24</u>

Details

Ordinary Revenue—		
A Return on Investments: Interest on Soldier Land Settlement Loans, \$348,503.60; on British Family Settlement—Canadian Portion, \$66,815.78; and on Veterans' Land Act Loans, \$1,539,289.22		1,954,608 60
B Privileges, Licences and Permits: Rent of Veterans' Land Act Properties, \$133,894.91; sundries (Soldier Settlement and Veterans' Land Act), \$8,897.23		142,792 14
C Refunds of Previous Years' Expenditures (including Soldier Settlement and Veterans' Land Act, \$14,279.98)		392,463 63
D Miscellaneous: Fines and forfeitures (Soldier Settlement and Veterans' Land Act)		3,278 74
Total Ordinary		2,493,143 11
Special Receipts—		
E Refunds of Previous Years' War and Demobilization Expenditures		1,021,008 15
Grand Total		<u>\$3,514,151 26</u>

Certified correct.

W. S. WOODS,
Deputy Minister.

APPROPRIATIONS AND EXPENDITURES

Comparative Summary

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
ZA-6	Stat.	Minister of Veterans Affairs—Salary and Motor Car Allowance	12,000 00	12,000 00	12,000 00
ZA-6	454	Departmental Administration	1,651,360 00	1,645,406 22	1,656,046 39
ZA-7	455	District Administration	5,374,160 00	3,810,365 73	5,280,431 42
ZA-7	456	Rehabilitation Services	5,657,340 00	4,717,923 94	6,205,342 15
ZA-8	457/899/	Treatment Services	24,150,640 00	20,409,556 27	18,078,204 94
ZA-10	458	Prosthetic Services	787,360 00	598,680 29	444,517 97
		Canadian Pension Commission—			
ZA-10	Stat.	Salaries of Commissioners	102,833 48	102,833 48	94,081 72
ZA-10	459/900/	*Administration Expenses	1,594,229 00	1,362,085 34	1,163,752 04
ZA-11	460	Veterans' Bureau	386,206 00	313,937 32	297,912 86
ZA-11	461/653/	War Veterans' Allowance Board—Administra- tion	205,233 00	203,287 07	173,755 70
ZA-12	462	Veterans' Insurance	116,271 00	83,172 28	66,970 19

DEPARTMENT OF VETERANS AFFAIRS

ZA—5

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
PAYMENTS TO OR FOR VETERANS AND DEPENDENTS					
ZA-12	463 }	War Pensions—World War 1.....	39,750,000 00	36,563,956 99	36,985,034 24
ZA-12	654 }				
ZA-12	464 }	War Veterans' Allowances—World War 1.....	13,600,000 00	12,022,831 44	9,972,418 43
ZA-13	655 }				
ZA-13	465	Unemployment Assistance.....	100,000 00	27,978 70	40,459 67
ZA-13	466	Hospital and Other Allowances—World War 1.	800,000 00	497,769 12	687,743 31
ZA-13	467	Gallantry Awards.....	20,000 00	14,251 13	51,582 16
ZA-13	468 }	Widows' Allowances—World War 1.....	2,200,000 00	1,905,012 26	1,577,295 00
ZA-14	656 }				
ZA-14	469 }	Allowances—Orphaned Children—World War 1	31,000 00	26,580 10	20,137 72
ZA-14	657 }				
ZA-14	470	Employers' Liability Compensation.....	100,000 00	99,919 90	63,992 91
ZA-14	471	Pensions—North West Rebellion 1885 and General.....	15,000 00	12,362 90	13,262 79
ZA-14	658	*To authorize payment of pensions to the de- pendents of the late Doctor Murray R. Bowie	1,000 00	1,000 00	
ZA-14	659	*To authorize payment under the Veterans' Insurance Act to Joan Snow.....	1 00		
MISCELLANEOUS GRANTS					
ZA-15	472 }	Grant to Last Post Fund.....	100,000 00	79,917 09	75,146 20
ZA-15	901 }				
ZA-15	473	Grant to Canadian Legion.....	9,000 00	9,000 00	9,000 00
PENSIONS AND OTHER BENEFITS					
ZA-15	Stat.	Militia Pension Act, 1901.....	4,650,713 56	4,650,713 56	3,772,339 13
ZA-15	Stat.	Annuity to Colonel John T. C. Thompson.....	5,000 00	5,000 00	4,999 92
SOLDIER SETTLEMENT AND VETERANS' LAND ACT					
ZA-15	474	*To provide for the cost of administration of Soldier Settlement; British Family Settle- ment; general land settlement and Veterans' Land Act.....	6,747,046 00	5,117,340 87	5,387,113 17
ZA-17	475	To provide for the payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924 and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935.....	25,000 00	13,627 05	19,305 86
ZA-17	476	*To provide for the payment of grants to veterans settled on Provincial and Dominion Lands	5,000,000 00	2,355,983 49	826,068 70
ZA-18	477	*To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands	1,000,000 00	605,264 10	318,532 97
SUPERANNUATION AND RETIREMENT BENEFITS					
ZA-18	Stat.	Gratuities to families of deceased employees. . .	14,366 00	14,366 00	7,242 00
		Total Ordinary.....	114,205,759 04	97,282,122 64	93,304,689 56

See Page	No. of Vote	Services	1947-48 Appropriations	1947-48 Expenditures	1946-47 Expenditures
DEMOBILIZATION AND RECONVERSION					
ZA-18	603	Treatment and Pension Examinations—World War 2.....	30,436 000 00	27,129,594 60	50,981,739 06
ZA-18	604	*Pensions—World War 2.....	45,000,000 00	40,517,026 52	33,762,808 36
ZA-19	605	War Veterans' Allowance Board—Allowances to Dual Service Veterans (World War 1 and World War 2); to Veterans, World War 2 only, and North West Rebellion, 1885.....	475,000 00	415,569 77	234,216 75
ZA-19	606	Post Discharge Rehabilitation Benefits, including the training of Merchant Seamen and Salt Water Fishermen Pensioners.....	94,850,000 00	78,322,803 00	96,762,393 83
ZA-21	607	Contingency Fund for the Temporary Assistance of Discharged Members of the Forces.....	15,000 00	3,845 97	4,299 35
ZA-22	608	Hospital Accommodation and Facilities.....	9,900,000 00	6,804,582 09	8,333,385 21
ZA-27	Stat.	War Service Gratuities.....	14,009,590 68	14,009,590 68	221,727,743 46
ZA-27	Stat.	Re-establishment Credits.....	70,165,126 29	70,165,126 29	96,597,576 95
		<i>Expenditures from Appropriations not required for 1947-48</i>			34,384 09
		Total Demobilization and Reconversion.....	264,850,716 97	237,368,138 92	508,438,547 06
OTHER CHARGES					
ZA-29	Stat.	Write Down of Assets—Reductions in Soldier and British Family Settlement Loans (Canadian Portion).....	2,521 50	2,521 50	231,628 90
ZA-29	Stat.	Write Down of Assets—Reductions in Veterans' Land Act Advances.....	2,097,390 70	2,097,390 70	128,507 32
ZA-29	Stat.	Provision for Reserve for Conditional Benefits..	4,504,551 83	4,504,551 83	2,663,279 21
		Total Other Charges.....	6,604,464 03	6,604,464 03	3,023,415 43
		Grand Total.....	\$385,660,940 04	\$341,254,725 59	\$604,766,652 05

* Complete title is shown in the following details.

Salary of Minister, Salaries Act, c. 24, 1944.....	\$ 10,000 00
Motor Car Allowance to Minister, Appropriation Act, No. 5, c. 61, 1931.....	2,000 00

The above amounts were paid to: the Rt. Hon. I. A. Mackenzie, for the period April 1, 1947, to January 19, 1948, \$9,580.64; the Hon. Milton F. Gregg, for the period January 20 to March 31, 1948, \$2,419.36.

The Rt. Hon. I. A. Mackenzie received travelling expenses of \$2,808.61 and the Hon. Milton F. Gregg received travelling expenses of \$496.81 (both charged to Vote 454, Departmental Administration).

Vote 454 Departmental Administration

	Estimates	Allotments	Expenditures
Salaries	1,365,664 00	1,448,664 00	1,447,768 88
Other Pay-list Items	15,696 00	10,696 00	9,776 33
Advertising and Publicity	40,000 00	13,500 00	13,039 82
Telephones, Telegrams and Postage	15,000 00	7,500 00	7,430 70
Equipment	40,000 00	23,000 00	22,944 12
Lands and Buildings	5,000 00	6,000 00	5,987 13
Sundries	10,000 00	2,500 00	2,117 03
Professional and Special Services	1,000 00	2,000 00	1,312 60
Materials and Supplies	90,000 00	85,000 00	84,553 82
Freight, Cartage and Express	9,000 00	7,500 00	7,138 29
Transportation and Travelling Expenses	60,000 00	45,000 00	43,337 50
	<u>\$1,651,360 00</u>	<u>\$1,651,360 00</u>	<u>\$1,645,406 22</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the Minister's Office, the Deputy Minister's office and the administrative staff of the Department at Head Office.

As at March 31, 1948, there were 754 salaried employees being paid from this vote, of whom 138 were permanent and 616 temporary.

Vote 455 District Administration

	Estimates	Allotments	Expenditures
Salaries	4,474,570 00	4,459,570 00	3,369,824 30
Other Pay-list Items	64,590 00	64,590 00	23,554 20
Telephones, Telegrams and Postage	225,000 00	225,000 00	109,221 44
Equipment	120,000 00	120,000 00	87,376 39
Lands and Buildings	10,000 00	10,000 00	3,727 00
A Sundries	150,000 00	150,000 00	46,106 25
Professional and Special Services	5,000 00	5,000 00	2,397 47
B Investigations, Soldier Settlement and Veterans' Land Act...	10,000 00	10,000 00	10,000 00
Rent	10,000 00	25,000 00	24,971 67
Materials and Supplies	150,000 00	150,000 00	52,595 05
Freight, Cartage and Express	30,000 00	30,000 00	20,604 12
Transportation and Travelling Expenses	125,000 00	125,000 00	59,987 84
	<u>\$5,374,160 00</u>	<u>\$5,374,160 00</u>	<u>\$3,810,365 73</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the administrative staff of the Department in the District Offices.

As at March 31, 1948, there were 1,712 salaried employees being paid from this vote, of whom 187 were permanent and 1,525 temporary.

During the fiscal year, minor overpayments of salaries occurred amounting to \$501.61, due, in practically all cases, to the fact that the necessary information with regard to separations did not reach Treasury in time for adjustments to be made. The Administration is endeavouring to secure repayment.

A Includes \$17,593.55 covering interest paid on balances of accounts in War Service Gratuity and Pension Administration Trust Funds, which were closed out during the year; and \$16,274.42 for light, heat, power and water rates.

B Field Supervisors of the Soldier Settlement and Veterans' Land Act make investigations where they can do so more conveniently than departmental investigators, and Vote 474, from which the salaries and expenses of the former are paid, is recouped by this amount which represents the estimated cost of their services.

Vote 456 Rehabilitation Services

	Estimates	Allotments	Expenditures
Salaries	4,701,026 00	4,679,026 00	4,193,233 80
Other Pay-list Items	40,014 00	40,014 00	21,801 79
Advertising and Publicity	75,000 00	75,000 00	19,121 06
Telephones, Telegrams and Postage	150,000 00	150,000 00	86,863 29
Equipment	40,000 00	40,000 00	11,678 29
Lands and Buildings	5,000 00	5,000 00	763 28
A Sundries	11,000 00	33,000 00	25,060 91
Professional and Special Services	15,000 00	15,000 00	5,989 59
B Fees of Advisory Committee—Re-establishment Credits.....	15,000 00	15,000 00	2,865 23
Expenses, Conferences of Chairmen of Citizens' Committees..	15,000 00	15,000 00	33 89
C Special Placement Services	20,000 00	20,000 00	19,087 33
Material and Supplies	155,000 00	155,000 00	91,692 33
Freight, Cartage and Express	4,000 00	4,000 00	2,612 92
Transportation and Travelling Expenses	300,000 00	300,000 00	154,135 72
D Investigations, Soldier Settlement and Veterans' Land Act....	50,000 00	50,000 00	50,000 00
E Part-time Instructors Fees and Expenses and Cost of Text			
Books for Correspondence Courses	58,000 00	58,000 00	32,859 51
Rents	3,300 00	3,300 00	125 00
	<u>\$5,657,340 00</u>	<u>\$5,657,340 00</u>	<u>\$4,717,923 94</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and in the District Offices for the general administration of the Rehabilitation Branch; for Special Placement Services provided by outside organizations; and for fees of Advisory Committees on Re-establishment Credits.

As at March 31, 1948, there were 1,674 salaried employees being paid from this vote, of whom 40 were permanent and 1,634 temporary.

- A Includes expenditures for: light, heat, power and water, \$4,555.50; financial assistance to overseas dependents, \$13,859.59; minor disbursements for assistance to veterans, \$4,081.28.
- B P.C. 8404 of November 1, 1944, authorizes the Minister to appoint local, regional or provincial honorary advisory committees to advise and report to the Department with respect to the qualifications of applicants in relation to the objects for which any Re-establishment Credit is proposed to be used and the soundness of the investment proposed by the applicant. The Minister is further authorized to pay each member of any such committee so appointed the sum of \$10 per day as an honorarium for each whole day spent on the business of the committee.
- C This allotment covers the cost of placement services rendered by the War Amputations of Canada, \$4,615.20; the National Society for the Deaf and Hard of Hearing, \$4,472.13; and the Canadian Paraplegic Association, \$10,000.
- D Field supervisors of the Soldier Settlement and Veterans' Land Act make investigations where they can do so more conveniently than departmental investigators and Vote 474, from which the salaries and expenses of the former are paid, is recouped by this amount which represents the estimated cost of their services.
- E This allotment covers the payments made to part-time instructors engaged for the purpose of marking correspondence courses. The services for which payment is made are similar to those previously arranged for by the Canadian Legion Educational Services up to March 31, 1947. The cost of text books supplied in connection with correspondence courses is also charged to this allotment.

Vote 457 (and Vote 899, Further Supplementary Estimates) Treatment Services

	Estimates	Allotments	Expenditures
Salaries	18,763,868 00	18,963,868 00	18,931,630 74
Other Pay-list Items	31,772 00	31,772 00	24,592 91
Telephones, Telegrams and Postage	130,000 00	130,000 00	123,330 87
A Equipment	2,142,000 00	2,142,000 00	1,311,158 16
After Care of Blinded Pensioners by Canadian National Institute for the Blind	8,000 00	10,000 00	6,382 94
B Lands and Buildings	1,000,000 00	1,000,000 00	572,939 74
C Sundries	1,350,000 00	1,350,000 00	1,069,879 37
D Professional and Special Services	2,860,000 00	3,060,000 00	2,888,216 99
Rents	20,000 00	20,000 00	4,265 39
E Materials and Supplies	7,500,000 00	7,075,000 00	5,453,859 38
Freight, Cartage and Express	125,000 00	125,000 00	78,719 45
F Transportation and Travelling Expenses	220,000 00	243,000 00	216,897 05
Canadian Corps of Commissionaires Services	500,000 00	500,000 00	338,609 70
	34,650,640 00	34,650,640 00	31,020,482 69
G Less amount recoverable for treatment of members and ex-members of Defence Forces	10,500,000 00	10,500,000 00	10,610,926 42
	<u>\$ 24,150,640 00</u>	<u>\$ 24,150,640 00</u>	<u>\$ 20,409,556 27</u>

This vote was provided for the treatment of former members of the Armed Forces, and others entitled to treatment under the Department's regulations. Expenditures include the cost of operating departmental hospitals, clinics, health and occupational centres and veterans' homes, as well as the salaries and fees of staff operating these institutions; the salaries, fees and general expenses of medical administrative staff; maintenance of patients in other than departmental institutions; home and office services by medical and dental practitioners; patients' transportation expenses; and funeral expenses and grave markers for deceased patients.

As at March 31, 1948, there were 10,024 salaried employees being paid from this vote, of whom 861 were permanent and 9,163 temporary.

- A Covers the cost of the acquisition, maintenance and repair of equipment used in departmental hospitals, clinics, health and occupational centres and veterans' homes.
- B Covers the cost of maintenance and repair of departmental hospitals, clinics, health and occupational centres and veterans' homes, and maintenance and upkeep of land, grounds, walks and roadways.

C A distribution of expenditures follows:

Light and Power.....	327,805 20
Water Rates	89,226 59
Laundry	511,660 88
Loss of Wages	2,865 40
Refunds of subsidies paid by the Commodity Prices Stabilization Corporation, Ltd.	66,944 67
Purchase of a government annuity for Mrs. V. Jefcoat (T. 340487B., Oct. 23, 1947).....	11,058 40
Emergency Payments (under authority of Sec. 29 (2) Consolidated Revenue and Audit Act)	18,789 40
Miscellaneous Expense	41,528 83
	<u>\$1,069,879 37</u>

D This allotment covers the cost of treatment for patients in other than departmental institutions and by other than officials of the Department, together with the cost of funerals, grave markers and legal services.

A distribution of expenditures follows:

Accounts Receivable (Recoverable).....	174,945 33*
Dental Services	36,116 17
Medical Services	177,546 88
Maintenance in Hospitals	653,723 28
Special Hospital Charges	38,047 95
Nursing Services	103,154 19
X-Ray Services	26,612 17
Bank and Legal Services	13,903 50
Funerals and Grave Markers	131,457 63
Daily Fees—Doctors and Consultants	1,528,860 00
Other Professional Services	3,819 89
	<u>\$2,888,216 99</u>

* Offsetting credits are included under G.

E This allotment covers the cost of providing food, hospital supplies, etc., for use in Departmental Institutions.

A distribution of expenditures follows:

Food	3,378,009 95
Employees' Clothing	35,037 81
Medical Reference Library	19,536 97
Home Appliances—Paraplegics	5,857 01
Coal and Fuel Oil	643,559 02
Supplies:	
Stationery and Office	117,750 03
Medical and Surgical	697,900 12
X-Ray	184,634 10
Ward Occupational	157,169 19
Dental	47,914 70
Laundry	16,493 36
Farm and Garden	12,828 64
Power House	15,476 18
Miscellaneous	121,692 30
	<u>\$5,453,859 38</u>

F This comprises transportation and travelling expenses of patients and escorts, \$62,211.29; and of staff, \$154,685.76.

G The credit of \$10,610,926.42 represents (a) repayment for treatment services rendered to the following: Defence Forces, \$9,605,086.56 (Charged to Vote 603, Treatment and Pension Examinations, World War 2); treatment cases, World War 1, etc., \$389,501.94; United Kingdom Government, \$65,850.89; Governments of British Dominions, and Allied Nations, \$6,787.21; (b) repayments for services and supplies for other government departments, \$160,274.58; (c) receipts from meals sold in departmental hospitals, \$235,063.98; (d) receipts from the sale of ward occupational products, \$60,373.86; (e) miscellaneous, \$87,987.40.

Vote 458 Prosthetic Services

	Estimates	Allotments	Expenditures
Salaries	445,926 00	445,926 00	419,873 97
Other Pay-list Items	2,934 00	2,934 00	1,814 49
Telephones, Telegrams and Postage	7,500 00	7,500 00	4,142 05
Equipment	85,000 00	85,000 00	71,392 95
Lands and Buildings	10,000 00	10,000 00	6,539 58
Sundries	15,000 00	20,000 00	15,721 92
Wages of Operators	120,000 00	130,000 00	113,973 11
Professional and Special Services	1,000 00	16,000 00	12,531 08
Materials and Supplies	230,000 00	295,000 00	265,394 71
Freight, Cartage and Express	10,000 00	15,000 00	11,533 90
Transportation and Travelling Expenses	10,000 00	17,000 00	15,426 62
	937,360 00	1,044,360 00	938,344 38
A Less recoveries from outside Organizations	150,000 00	257,000 00	339,664 09
	<u>\$ 787,360 00</u>	<u>\$ 787,360 00</u>	<u>\$ 598,680 29</u>

This vote was provided for the operation of a central factory at Toronto and eleven other Prosthetic Centres for the manufacture and distribution, to veterans and other entitled persons, of: artificial limbs; leg, arm and spinal braces; splints; orthopaedic boots; other prosthetic and orthopaedic appliances; and artificial eyes and other ophthalmic appliances. Expenditures also include the cost of manufacture and supply to the Canadian Legion of poppies, emblems and wreaths for sale on Remembrance Day; and research and development in connection with prosthetic devices.

As at March 31, 1948, there were 236 salaried employees being paid from this vote, of whom 65 were permanent and 171 temporary.

A The credit of \$339,664.09 represents (a) repayments for prosthetic appliances supplied to the following: Defence Forces, \$191,421.52 (charged to Vote 603—Treatment and Pension Examinations, World War 2), United Kingdom Government, \$3,162.32, other government departments and Workmen's Compensation Boards, \$11,400.40; (b) amount received from Canadian Legion for wreaths and poppies, \$133,679.85.

Canadian Pension Commission—Salaries of Commissioners, Pensions Act, c. 157, R.S., and amendments **\$ 102,833 48**

The above statutory authority provides for the salaries of the Commissioners whose names and annual salary rates are included in the general salary list at the end of this section. Provision for additional salary for the Chairman and Deputy Chairman is made under Vote 459, from which the travelling expenses of the Commissioners are also paid.

Vote 459 (and Vote 900, Further Supplementary Estimates) Canadian Pension Commission—Administration Expenses, including the Chairman of the Canadian Pension Commission at \$1,000, and the Deputy Chairman at \$500, additional to Chapter 62, Statutes of 1946

	Estimates	Allotments	Expenditures
Salaries	1,414,217 00	1,381,217 00	1,209,509 71
Other Pay-list Items	7,962 00	7,962 00	4,036 60
Telephones, Telegrams and Postage	31,000 00	31,000 00	20,156 84
Equipment	10,000 00	10,000 00	7,847 10
Sundries	5,000 00	10,000 00	9,444 49
A Pensions—Retired Commissioners	3,550 00	3,550 00	3,550 00
Professional and Special Services	7,000 00	10,000 00	8,460 98
B Investigations, Soldier Settlement and Veterans' Land Act ..	5,000 00	5,000 00	5,000 00
Rents	500 00	500 00	70 00
Materials and Supplies	50,000 00	50,000 00	15,728 81
Transportation and Travelling Expenses	60,000 00	85,000 00	78,280 81
	<u>\$1,594,229 00</u>	<u>\$1,594,229 00</u>	<u>\$1,362,085 34</u>

This vote was provided for: the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and in the District Offices for the general administration of the Canadian Pension Commission; travelling expenses of pensioners called for examination; and travelling expenses of Commissioners.

As at March 31, 1948, there were 517 salaried employees being paid from this vote, of whom 163 were permanent and 354 temporary.

A Pensions to C. W. Peck (\$1,600) and Sir R. E. W. Turner (\$1,950).

B Field supervisors of the Soldier Settlement and Veterans' Land Act make investigations where they can do so more conveniently than departmental investigators and Vote 474, from which the salaries and expenses of the former are paid, is recouped by this amount which represents the estimated cost of their services.

Vote 460 Veterans' Bureau

	Estimates	Allotments	Expenditures
Salaries	366,993 00	366,993 00	301,051 95
Other Pay-list Items	1,713 00	1,713 00	1,122 46
Telephones, Telegrams and Postage	6,000 00	6,000 00	3,739 37
Equipment	500 00	500 00	96 89
Sundries	700 00	700 00	218 59
Professional and Special Services	300 00	300 00	
Materials and Supplies	2,000 00	2,000 00	1,232 98
Transportation and Travelling Expenses	8,000 00	8,000 00	6,475 08
	<u>\$ 386,206 00</u>	<u>\$ 386,206 00</u>	<u>\$ 313,937 32</u>

This vote was provided for the salaries, travelling expenses and sundry general expenses of the staff required at Head Office and the District Offices, including Pensions Advocates.

As at March 31, 1948, there were 149 salaried employees being paid from this vote, of whom 39 were permanent and 110 temporary.

Vote 461 (and Vote 653, Further Supplementary Estimates) War Veterans' Allowance Board—Administration

	Estimates	Allotments	Expenditures
Salaries	137,724 00	138,624 00	138,551 32
Other Pay-list Items	509 00	409 00	392 68
Telephones, Telegrams and Postage	4,500 00	4,100 00	3,977 18
Equipment	1,500 00	500 00	158 14
Sundries	1,000 00	1,000 00	767 28
Professional and Special Services	2,500 00	9,500 00	9,338 89
A Investigations, Soldier Settlement and Veterans' Land Act...	15,000 00	15,000 00	15,000 00
Materials and Supplies	16,000 00	3,000 00	2,732 97
Freight, Cartage and Express	1,000 00	200 00	130 00
Transportation and Travelling Expenses	25,500 00	32,900 00	32,238 61
	<u>\$ 205,233 00</u>	<u>\$ 205,233 00</u>	<u>\$ 203,287 07</u>

This vote was provided for the salaries of a chairman and four members of the War Veterans' Allowance Board, salaries of the staff attached to the Board, and other administrative expenses.

As at March 31, 1948, there were 58 salaried employees being paid from this vote, of whom 27 were permanent and 31 temporary.

A Field supervisors of the Soldier Settlement and Veterans' Land Act make investigations where they can do so more conveniently than departmental investigators and Vote 474, from which the salaries and expenses of the former are paid, is recouped by this amount which represents the estimated cost of their services.

Vote 462 Veterans' Insurance

	Estimates	Allotments	Expenditures
Temporary Assistance.....	83,541 00	82,841 00	67,893 10
Other Pay-list Items	730 00	730 00	418 82
Advertising and Publicity	22,000 00	22,000 00	8,022 32
Telephones, Telegrams and Postage	500 00	500 00	379 88
Equipment	1,000 00	1,700 00	1,011 57
Sundries	500 00	500 00	67 74
Professional and Special Services	2,000 00	2,000 00	453 29
Materials and Supplies	5,000 00	5,000 00	4,310 25
Transportation and Travelling Expenses	1,000 00	1,000 00	615 31
	<u>\$ 116,271 00</u>	<u>\$ 116,271 00</u>	<u>\$ 83,172 28</u>

As at March 31, 1948, there were 35 salaried employees being paid from this vote, of whom 2 were permanent and 33 temporary.

PAYMENTS TO OR FOR VETERANS AND DEPENDENTS

Vote 463 (and Vote 654, Further Supplementary Estimates) War pensions—World War 1.....	39,750,000 00
Expenditures	\$ 36,563,956 99

These pensions are for World War 1. Pensions for World War 2 are paid from Demobilization and Reconversion Vote 604 (see page ZA—18).

The above expenditures cover pensions, gratuities and grants awarded under the Pension Act, c. 157, R.S., as amended, in respect of:—

A Disabled and deceased ex-members of the Canadian Expeditionary Force	36,329,319 65
B Disabled and deceased ex-members of United Kingdom Forces (Supplementary Pensions)....	60,594 16
C Deceased ex-members of the Allied Forces	19,570 26
D Disabled and deceased members of the Militia whose disabilities or death occurred after the War	67,157 68
E New Zealand Pensions (Recoverable)	43,346 81
F Burial Grants	43,968 43
	<u>\$ 36,563,956 99</u>

A On March 31, 1948, there were 85,900 active pension accounts, including 16,510 dependent cases; this compares with 87,602 accounts, including 16,799 dependent cases on March 31, 1947.

B Ex-members and dependents of deceased ex-members of the British Forces, who were domiciled in Canada at the outbreak of war, receive payments necessary to bring their British pensions up to the Canadian scale. There were 256 such cases in payment on March 31, 1948, at which date there were 30 South African pensions being similarly supplemented.

C Dependents of ex-members of the forces of His Majesty's Allies who died as a result of war and who were domiciled in Canada at the outbreak of war, receive payments to bring their pensions up to the Canadian scale. On March 31, 1948, such supplementary pensions in payment were: Belgian, 2; French, 32; and Italian, 2.

D 162 pensions were in payment on March 31, 1948.

E The New Zealand Government is billed at the close of each fiscal year and the refund is deposited to Ordinary Revenue—Refunds of Expenditure.

F Burial expenses, not exceeding \$100, where the deceased pensioner was destitute.

Vote 464 (and Vote 655, Further Supplementary Estimates) War Veterans' Allowances—World War 1.....	13,600,000 00
Expenditures	\$ 12,022,831 44

This vote was provided for the cost of allowances to aged or disabled veterans in necessitous circumstances who are no longer able to provide for their maintenance. The maximum monthly allowance is \$30.41 for a single man and \$60.83 for a married man or widower with dependent children. The relevant Act contains income limitation provisions, under which, to qualify for an allowance, total income of recipient must not exceed \$490 or \$980 per annum depending on the marital status.

A comparative statement of allowances in payment follows:

	March 31, 1948	March 31, 1947
Allowances—		
Veterans over 60 years of age	10,437	19,165
Veterans unable to maintain themselves because of disabilities or economic handicaps	12,960	7,078
Dependents of deceased veterans (payable for one year only)	494	398
	<u>23,891</u>	<u>26,641</u>

Vote 465 Unemployment Assistance	100,000 00
Expenditures	\$ 27,978 70

Payments from this vote are made to augment the pensions of veterans of World War 1 by an amount sufficient to ensure that they receive remuneration equal to the amount of municipal assistance afforded to non-pensioned veterans and civilians.

Approximately 250 pensioners received assistance during the year.

Vote 466 Hospital and Other Allowances—World War 1	800,000 00
Expenditures	\$ 497,769 12

On March 31, 1948, 1,417 patients in hospital were receiving allowances. The rates of allowances are authorized in the treatment regulations of the Department (P.C. 4465, of June 13, 1944). Commencing at \$60 a month for single men, they increase according to rank and number of dependents of the ex-soldier.

The expenditure includes payments amounting to \$38,489.17 for clothing and comforts provided to patients who, although eligible to receive treatment, are limited to this form of allowance.

Vote 467 Gallantry Awards	20,000 00
Expenditures	\$ 14,251 13

Awards are made to men who, for their conduct in World War 2, have received any of the following decorations: Victoria Cross, Distinguished Flying Cross, Military Cross, Distinguished Conduct Medal, Distinguished Flying Medal, Conspicuous Gallantry Medal, Military Medal or Distinguished Service Medal.

The above expenditures represent payments to pensioners who elected to receive their awards in the form of additional allowances.

Vote 468 (and Vote 656, Further Supplementary Estimates) Widows' Allowances—	
World War 1	2,200,000 00
Expenditures	\$1,905,012 26

This vote was provided for the payment of allowances to widows, who are in necessitous circumstances, of persons who served in the Armed Forces of Canada during World War 1.

On March 31, 1948, there were 4,902 allowances in force.

Vote 469 (and Vote 657, Further Supplementary Estimates) Allowances—Orphaned Children—World War 1	31,000 00
Expenditures	\$ 26,580 10

This vote was provided for the payment of allowances for orphaned dependent children, who are in necessitous circumstances, of veterans of World War 1.

On March 31, 1948, there were 58 allowances in force.

Vote 470 Employers' Liability Compensation	100,000 00
Expenditures	\$ 99,919 90

Under this form of assistance, which is designed to remove from employers any added financial risk that might be involved by employing disabled veterans of World War 1, the cost arising from relevant industrial accidents is borne by the Government. The Workmen's Compensation Boards and employers are reimbursed for medical care and compensation, including capitalization of awards covering permanent disabilities and fatalities.

The above expenditures cover claims submitted to the Department (a) through Workmen's Compensation Boards and payments thereto were: Nova Scotia, \$8,576.72; New Brunswick, \$1,912.33; Quebec, \$5,279.05; Ontario, \$34,461.85; Manitoba, \$6,003.14; Saskatchewan, \$11,172.32; Alberta, \$11,036.41; British Columbia, \$13,938.61; and (b) through the Railways, and payments thereto were: Canadian National Railways, \$5,268.74; Canadian Pacific Railway Co., \$2,270.73.

Vote 471 Pensions—North West Rebellion, 1885 and General	15,000 00
Expenditures	\$ 12,362 90

The expenditures are distributed as follows: Non-Permanent Active Militia, \$10,028.81; North West Rebellion, \$2,094; Civil Flying (P.C. 2187, October 20, 1922), \$240.09.

Vote 658 To authorize, subject to the approval of the Governor in Council and in lieu of any compensation to which his dependents may be entitled under the Government Employees' Compensation Act, 1947, payment of pensions to the dependents of the late Doctor Murray R. Bowie under the Pension Act in the same manner and subject to similar terms and conditions as if Doctor Bowie had been killed on duty while serving in World War 2 as an officer holding the rank of major in His Majesty's Canadian Forces and to provide for the immediate payment of \$1,000 to the widow of Doctor Murray R. Bowie	1,000 00
Expenditures	\$ 1,000 00

Vote 659 To authorize payment under the Veterans Insurance Act to Joan Snow, widow of the late Frank Rennie Snow, of the benefits to which she would have been entitled under that Act had his application for insurance thereunder been formally approved, by the Superintendent of Veterans Insurance, before his death	1 00
Expenditures	nil

MISCELLANEOUS GRANTS

Vote 472 (and Vote 901, Further Supplementary Estimates)	Grant to Last Post Fund.	100,000 00
Expenditures	.....\$	79,917 09

The Last Post Fund, with Dominion Headquarters in Montreal, is a patriotic society which provides for the burial of honourably discharged veterans who were in destitute circumstances at the time of their decease. Payment is not made of the grant as such, but the society is recouped from this vote for burial expenditures, plus administrative charges, less contributions from municipalities for the cost that would otherwise have been incurred by them in the burial of these men as indigents.

Vote 473 Grant to Canadian Legion	.....	9,000 00
Expenditures	.....\$	9,000 00

The Government contribution is limited to 50 per cent of the actual expenses of the Canadian Legion with a maximum contribution of \$9,000 in the fiscal year.

The expenditures for the year, supported by statements certified by a firm of chartered accountants, amounted to \$47,838.86.

PENSIONS AND OTHER BENEFITS

Militia Pension Act, 1901, c. 133, R.S.\$4,650,713 56
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This statutory appropriation provides for service pensions to officers and men of the Permanent Services and for pensions to dependents of deceased officers. On March 31, 1948, 3,261 pensions were in issue, of which 541 were in respect of dependents of deceased officers.

Deductions from pay and allowances of officers are shown under the revenues of the Department of National Defence (Section N). Details in respect of service pensions under authority of "An Act to amend the Militia Pensions Act, 1901, c. 59, 1946" are also shown in the section pertaining to that Department.

Annuity to Colonel John T. C. Thompson, Appropriation Act, No. 3, c. 53, 1939\$	5,000 00
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SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Vote 474 To provide for the cost of administration of Soldier Settlement; British Family Settlement; general land settlement and Veterans' Land Act, including engineering and other investigational planning and sub-division expenses that do not add tangible value to real property

	Estimates	Allotments	Expenditures
GENERAL ADMINISTRATION			
A Salaries	4,811,746 00	4,746,746 00	3,668,121 56
Other Pay-list Items	20,500 00	29,500 00	26,542 15
Travelling Expenses	650,000 00	675,000 00	580,768 17
B Motor Vehicles—Purchases and Replacements	275,000 00	150,000 00	109,032 25
Printing, Stationery and Office Equipment	180,000 00	180,000 00	94,991 81
Express, Freight and Cartage	18,000 00	15,000 00	9,053 95
C Telephones, Telegrams and Postage	150,000 00	170,000 00	131,121 24
D Miscellaneous	220,000 00	115,000 00	48,647 26
E Indian Soldier Settlement	1,800 00	1,800 00	1,800 00
		6,083,046 00	4,670,078 39

	Estimates	Allotments	Expenditures
MAINTENANCE, ETC., V.L.A. PROPERTIES			
F Salaries		55,000 00	17,925 69
Other Pay-list Items		1,000 00	123 42
G Miscellaneous		94,000 00	74,052 00
Express, Freight, Cartage		4,000 00	2,245 39
H Legal Fees	200,000 00	275,000 00	252,326 80
I Maintenance of Public Utilities	45,000 00	45,000 00	11,027 95
J Repairs to Buildings and Property Maintenance	25,000 00	65,000 00	12,599 46
K Taxes and Insurance	230,000 00	205,000 00	156,961 77
		744,000 00	527,262 48
	6,827,046 00	6,827,046 00	5,197,340 87
<i>Less—</i>			
Cost of field services performed for other Branches concerned as follows:			
Veterans Affairs—			
War Veterans' Allowance Board	15,000 00	15,000 00	15,000 00
District Administration	10,000 00	10,000 00	10,000 00
Canadian Pension Commission	5,000 00	5,000 00	5,000 00
Rehabilitation Services	50,000 00	50,000 00	50,000 00
	6,847,046 00	6,847,046 00	5,117,340 87

As at March 31, 1948, there were 1,648 salaried employees being paid from this vote, of whom 217 were permanent and 1,431 temporary.

- A Expenditures include payments for casual labour, \$7,987.22; and to members of regional advisory committees at a per diem rate of \$10, \$67,535. Members receiving \$500 or over were as follows:—
Ottawa: H. S. Arkell, \$985; T. A. Dolan, \$1,040; J. J. Milton, \$510.
Toronto: M. Baker, \$2,760; H. F. Boake, \$1,250; G. G. Callon, \$620; R. A. McMillan, \$2,640; C. Readhead, \$650; W. J. Spears, \$1,880.
Winnipeg: P. Anderson, \$670; J. Downs, \$690; W. H. Gray, \$710; H. MacIntyre, \$620; H. R. Veals, \$730.
Saskatoon: D. J. Bennington, \$725; M. C. Ross, \$955; J. J. Smith, \$555.
Edmonton: A. J. Cawthorne, \$600; E. E. Chowen, \$550; C. Claeys, \$620; John Drever, \$900; C. G. Gillies, \$1,910; A. Harvey, \$1,130; J. P. Martin, \$810; C. W. Robinson, \$520; A. Soutter, \$1,435.
Vancouver: H. S. Day, \$635; G. Hilliard, \$530; W. S. Hill-Tout, \$525; J. Simpson, \$560; D. O. Vickers, \$630.
- B Expenditure represents the purchase of 93 new cars, after deducting an allowance of \$37,239.26 for 62 used cars.
- C A distribution of expenditures follows: telephones, \$44,724.73; telegrams, \$3,460.62; postage, \$82,935.89.
- D A distribution of expenditures follows: investigators' fees, \$25,448.42; deacomania car transfers, \$3,360.01; supervision of veterans on Provincial lands, \$5,050; laundry and towel services, \$1,884.21; maintenance of equipment, \$1,504.70; sundry items, \$11,399.92.
- E This amount is provided to recoup the Department of Mines and Resources for the salary of E. Moses who is engaged on clerical work in connection with Indian soldier settlers on the Six Nations Reserve.
- F Wages for general maintenance of V.L.A. Properties including cost of caretakers.
- G A distribution of expenditures follows: consulting engineers' fees, \$19,243.69; surveyors' fees including wages of rodmen and chainmen, \$30,086.45; Canadian Corps of Commissionaires, \$7,594.92; fuel and general maintenance costs, \$5,095.14; snow removal, \$1,183.34; gas and electricity, \$1,674.48; sundry items, \$9,173.98.
Consulting engineers' fees include payments to: Farley and Cassels, Ottawa, \$2,395; Campbell T. Smith, Kingston, \$3,545.26; Surveyor, Nenniger and Chenevert, Montreal, \$587.50; Underwood and McLellan, Edmonton, \$1,415.10.
Surveyors' fees include payments to: H. H. B. Abbott, Abbotsford, B.C., \$4,334.50; R. Chamberland, Riviere du Loup, Que., \$980; F. G. de Wolf, Vernon, B.C., \$691.45; L. L. Doyon, Rimouski, Que., \$741.40; J. W. Doze, Edmonton, \$576.30; Driscoll, Knight, Cantley and Inkster, Edmonton, \$676.70; A. Fassel, Toronto, \$1,230; C. C. Keyes Construction Company, Vancouver, \$3,551.34; S. King, Brantford, Ont., \$528.26; W. E. Laurialt, Montreal, \$2,000; E. M. MacQuarrie, Sault Ste. Marie, Ont., \$914.12; Underhill and Underhill, Vancouver, \$745.25; E. O. Wood, Kamloops, B.C., \$2,460.59.
- H Legal fees of \$500 or over were:
Saint John: E. E. Arnett, \$577; A. L. Bourque, \$962.23; R. E. Brown, \$1,060.75; J. R. Byrne, \$592.30; E. F. Cragg, \$1,014.10; J. S. DesRoches, \$1,203.80; D. J. Fraser, \$657.20; J. E. Friel, \$1,440.20; Hicks and Douglas, \$535.83; G. Y. Jones, \$1,708; R. D. Kierstead, \$643.28; L. A. Kitz, \$961.90; W. R. Lawrence, \$600.50; V. J. McEvoy, \$768.25; J. A. McGuigan, \$3,396.30; J. K. McKee, \$1,742.01; R. F. McLellan, \$886.04; G. C. Mersereau, \$1,175.16; A. R. Murray, \$1,292.90; G. F. Nicholson, \$1,719.22; J. D. Orlando, \$2,003.62; J. F. Outhit, \$1,908.40; J. M. Prescott, \$1,049.23; W. P. Purney, \$557.07; E. J. Theriault, \$726.75; A. L. Thurlow, \$1,456.08; J. E. I. Trainor \$573.85; H. A. Veniot, \$546.83.

Montreal: L. Bachand, \$1,996.10; R. R. Bachand, \$946.15; J. B. A. Bouchard, \$633.35; O. Bourgault, \$715.39; J. E. M. DesRochers, \$857.85; G. Dionne, \$732.50; J. A. Dorais, \$868.60; A. Dugas, \$740.85; R. Grenier, \$1,019.22; J. A. Guy, \$1,300.10; J. F. Hetu, \$576.15; J. Lagasse, \$751.65; U. Larivee, \$637.35; A. Lemieux, \$1,180.75; J. C. Moreau, \$699.50; J. A. Ouellet, \$1,123.70; T. Pidgeon, \$4,775.23; J. A. Poupard, \$733.50; R. Raboin, \$886.90; J. C. Sawyer, \$686.55; G. Valois, \$604.55; J. M. Vermette, \$2,700.50.

Ottawa: F. A. Binet, \$1,330; Blain and Lesage, \$857.60; R. Farley, \$1,949.95; Forgie and Forgie, \$816.40; W. B. Gordon, \$593.16; A. Lesage, \$662.30; Lewis and Beale, \$742.70; G. R. MacCready, \$1,232.64.

Toronto: A. G. Burbridge, \$514.85; J. H. McQuarrie, \$590.99; F. Raney, \$785.40; Telford and Murton, \$1,195.79; A. M. Wootton, \$1,906.65.

London: R. C. Bone, \$549.16; G. W. Bowman, \$2,195.64; J. K. Hunter, \$1,234.65; J. D. McCallum, \$2,261.29; A. J. McNab, \$1,053.10; W. D. J. Moss, \$763.25; Sims, Bray, Schofield and Lochend, \$1,865.08; Wilson and Wilson, \$600.33.

Winnipeg: Young and Young, \$663.65.

Fees and disbursements of legal agents (appointed by the Department of Justice) for the Director, Veterans' Land Act, were as follows: P. F. Renault, Montreal, \$30,498.90; W. C. Thomson, Toronto, \$107,700.17.

I A distribution of expenditures follows: casual labour, \$3,970.36; light and power, \$3,470.80; maintenance of water systems, \$2,840.82; sundry items, \$745.97.

J A distribution of expenditures follows: repairs to building, \$6,163.48; soil conservation, \$2,693.87; sundry items, \$3,742.11.

K Expenditures comprise: taxes, \$116,874.41; fire insurance, \$40,087.36 being the net amount credited to Veterans' Land Act Fire Insurance Fund (see under Open Accounts further on in this section).

Vote 475 To provide for the payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935	25,000 00
Expenditures	\$ 13,627 05

Under the agreements with the Government of the United Kingdom, losses resulting from the operation of the schemes are shared between the two governments in proportion to the advances made by each government.

Generally speaking, the Canadian Government furnished the land, while the United Kingdom Government supplied the stock and equipment. Proceeds of sales of reverted properties are credited along these lines, i.e., the Canadian Government's account is credited with moneys derived from the sales of land, while the United Kingdom Government's account is credited with moneys derived from sales of stock and equipment. Relative collections are remitted to the United Kingdom Government monthly.

When properties are finally disposed of, the losses sustained by each government are calculated in accordance with the agreement. On this basis, if the remittances referred to above exceed the United Kingdom Government's residual equity, such excess is recovered; conversely, if the remittances are less than such equity, the Canadian Government pays the difference, and this vote is provided for the purpose of absorbing this cost as it relates to transactions dealt with in 1947-48.

Vote 476 To provide for the payment of grants to veterans settled on Provincial Lands in accordance with agreements with Provincial Governments under Section 35 of the Veterans' Land Act, 1942 (as amended by Order in Council P.C. 2122 dated 13th April, 1945), and payment of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Mines and Resources, under Section 35 of the Veterans' Land Act, 1942, as amended (P.C. 1550 of 18th April, 1946)	5,000,000 00
Expenditures	\$2,355,983 49

Agreements provide that the Director, The Veterans' Land Act, may, notwithstanding any other provision of this Act and subject to regulations made under this Act, grant an amount not exceeding \$2,320 to a veteran who settles on provincial or Dominion lands pursuant to such an agreement.

The above expenditure represents disbursements by the Director of grants for the purchase of livestock, farm machinery, or permanent improvements to the properties.

Vote 477 To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 35A of the Veterans' Land Act, 1942 (as amended by Order in Council P.C. 2122 dated 13th April, 1945).....		1,000,000 00
Expenditures	\$	605,264 10

Under the above authority, an amount not exceeding \$2,320 may be granted by the Director, The Veterans' Land Act, to an Indian veteran who settles on Indian Reserve lands, the said grant to be paid to the Minister of Mines and Resources who shall have the control and management thereof on behalf of the Indian veteran.

The above expenditures represent payments to the Indian Affairs Branch of the Department of Mines and Resources.

SUPERANNUATION AND RETIREMENT BENEFITS

Gratuities to Families of deceased employees, Civil Service Act, c. 22, R.S.....	\$	14,366 00
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DEMOBILIZATION AND RECONVERSION

Vote 603 Treatment and Pension Examinations—World War 2.....	30,436,000 00
Expenditures	\$ 27,129,594 60

A distribution of expenditures follows:

	Army	Navy	Air	Veterans	Total
Hospital Maintenance	143,485 76	23,867 27	99,434 25	11,058,183 12	11,324,970 40
Special Hospital Charges	2,015 40	438 44	983 79	328,582 95	332,020 58
X-Ray	18,268 10	2,619 50	8,088 95	275,391 74	304,368 29
Medical Fees	7,766 02	1,138 42	12,013 61	1,496,735 81	1,517,653 86
Nurses and Attendants	391 00	289 50	188 50	96,226 63	97,095 63
Medical Supplies	412 33	80 61	450 37	143,133 57	144,076 88
Prosthetic Supplies	610 83	1,122 71	703 63	287,051 92	289,489 09
Dental Services	1,163 34	364 00	879 00	5,715,455 65	5,717,861 99
Transportation of Patients	71 58	23 40	48 55	366,890 78	367,034 31
Miscellaneous	20 00			1,838 91	1,858 91
Funerals and Grave Markers..				56,104 13	56,104 13
Allowances to Patients in					
Hospital				6,039,954 23	6,039,954 23
Pension Examinations				890,684 84	890,684 84
Canadian National Institute for the Blind				46,421 46	46,421 46
	\$ 174,204 36	\$ 29,943 85	\$ 122,790 65	\$ 26,802,655 74	\$ 27,129,594 60

Of the total expenditure, the sum of \$9,796,508.08 is for services supplied through Departmental Institutions (hospital maintenance, clinics, pension examinations, prosthetic services, etc.) and was credited as follows: Vote 457, Treatment Services, \$9,605,086.56, and Vote 458, Prosthetic Services, \$191,421.52.

Vote 604 (and Vote 669, Further Supplementary Estimates) Pensions—World War 2, and pensions granted under the authority of the Civilian Government Employees' (War) Compensation Order P.C. 45/8848, of 22nd November, 1944, which shall be subject to the Pension Act.....	45,000,000 00
Expenditures	\$ 40,517,026 52

A distribution of expenditures follows (number of pensions in payment at March 31, 1948, shown in parentheses):

Disabled and deceased ex-members of the Army, Navy and Air Force	(96,916)	38,666,152 23
Reserve Force	(1,654)	591,471 44
Royal Canadian Mounted Police	(9)	993 22
Seamen	(457)	268,884 09
Auxiliary Force	(54)	22,008 02
Civilian Employees	(33)	13,441 20
Air Training Plan	(3,298)	522,955 87
Supplementary—		
United Kingdom Forces	(166)	45,289 65
Other Allied Forces	(24)	10,618 77
Canadian Women's Army Corps	(703)	179,534 07
Women's Royal Canadian Naval Service	(168)	57,544 41
Royal Canadian Air Force (Women's Division)	(437)	117,584 07
Canadian Corps of Fire Fighters	(37)	8,558 32
Pensions—Civil Defence Workers	(5)	1,990 50
Reconditioning Cases	(2)	528 00
Burial Grants		9,472 66
		<hr/>
		\$ 40,517,026 52

The above expenditures cover pensions and grants awarded under the Pension Act, c. 157, R.S., as amended.

Supplementary pensions and burial grants are under similar conditions to those pertaining to World War 1 (see page ZA—12).

Vote 605 (and Vote 670, Further Supplementary Estimates)—War Veterans' Allowance Board—Allowances to Dual Service Veterans (World War 1 and World War 2); to Veterans, World War 2 only, and North West Rebellion, 1885.....	475,000 00
Expenditures	\$ 415,569 77

The figures in parentheses in the following distribution of expenditures represent the number of payments in effect at March 31, 1948.

Dual Service Pensions	(242)	150,224 99
Veterans, World War 2	(472)	211,662 19
North West Rebellion	(98)	53,682 59
	(812)	<hr/>
		\$ 415,569 77

The Veterans' Dual Service Pensions Order authorized the payment of pensions to veterans who served in World War 1 and World War 2 but did not qualify for war veterans' allowances due to the fact that they did not serve in an active theatre of war in either campaign.

War veterans' allowance benefits for eligible veterans of World War 1 are paid from Vote 464—War Veterans' Allowances, World War 1.

Vote 606 Post Discharge Rehabilitation Benefits including the training of Merchant Seamen and Salt Water Fishermen Pensioners.....	94,850,000 00
Expenditures	\$ 78,322,803 00

A distribution of expenditures follows:

A Out-of-work benefits	4,233,809 90
B Vocational training benefits	10,297,120 22
C Agriculture and other benefits	6,587,410 20
D Benefits to temporarily incapacitated	90,145 47
E Benefits for interrupted education	19,657,449 85
F Tuition fees	8,470,645 58
G Contributions to Unemployment Insurance Commission	20,016,596 40
H Transportation and Travelling—applicants and recipients	126,449 46
I Supplementary grants to Universities	8,445,529 94
J Miscellaneous Benefits	397,645 98
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	\$ 78,322,803 00

- A Out-of-work allowances may be paid to a veteran who is able to work but is unable to obtain suitable employment. Allowances, except in certain cases, are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.
- B Vocational training benefits may be paid to a veteran who takes a course in vocational or technical training, which has been approved as likely to fit him for employment or re-employment or to enable him to obtain better or more suitable employment. Allowances are payable for a period of twelve months or, in special cases, for a period not exceeding the period of service of the veteran.
- C Allowances may be paid to a veteran who engages on his own account in any business and is awaiting returns therefrom. Allowances, except in certain cases, are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.
- D Allowances may be paid to a veteran who, by reason of a disability, is temporarily incapacitated and unable to work or receive training and is not eligible for care under any other Act or regulation. Allowances are payable for a period not exceeding the veteran's period of service or twelve months, whichever is the lesser.
- E Allowances may be paid to a veteran who resumes or commences within one year and three months after discharge: (a) a course for the purpose of qualifying for admission to a university; (b) a university course, academic or professional, to which he is regularly admitted, or (c) a post-graduate course, either academic or professional. The latter may be taken after completion of an undergraduate course. Allowances are payable for the period during which the veteran is making satisfactory progress in the course.
- F Tuition fees, student fees, athletic fees and other necessary charges and costs of courses of training approved under the Veterans' Rehabilitation Act are paid to universities, schools or other institutions.
- G After a veteran has completed fifteen weeks in insurable employment, within a period of twelve months after discharge, payment is made to the Unemployment Insurance Commission of an amount equal to the combined employer's and employee's contribution under the Unemployment Insurance Act, 1940, for a period equal to the veteran's period of service in the Armed Forces after June 30, 1941.
- H Transportation and travelling expenses may be paid to veterans who are taking vocational and technical training away from their home areas.
- I Supplementary grants are made to universities for the purpose of assisting such universities to meet expenses incurred in the training of veterans in respect of whom tuition fees are payable, provided, however, that the amount of such grant to any one University shall not exceed, in respect of any one veteran, \$150 for a twelve month period or \$500 in total.
- J Allowances paid to allied veterans under authority of the Allied Veterans' Benefit Act, c. 36, 1946, for benefits granted under the Veterans Rehabilitation Act.

Direct payments for tuition fees and supplementary grants to Universities were: Academy of Radio Art, Toronto, \$18,217.73; Acadia University, Wolfville, \$206,811.03; University of Alberta, Edmonton, \$1,033,089.78; American Academy of Dramatic Arts, New York, \$2,219.32; American Mitchell Fashions Publications, Inc., New York, \$3,416.89; Angus School of Commerce, Winnipeg, \$13,288.34; Art Center School, Los Angeles, Cal., \$5,200.08; Art Students League of New York, \$2,849.54; Assumption College, Windsor, Ont., \$12,016.11; Babson Institute of Business Administration, Babson Park, Mass., \$2,010; Bishop's College, Lennoxville, \$16,038.10; Boston School of Anatomy Embalming, Boston, Mass., \$2,177.48; Brandon College Inc., \$7,945.33; British Columbia Institute of Music and Drama, Vancouver, \$5,780; British Columbia School of Pharmacy and Science, Vancouver, \$6,775; University of British Columbia, Vancouver, \$2,077,776.72; Business Institute, Toronto, \$2,052; Calgary Business College, \$7,268.96; California College of Chiroprody, San Francisco, Cal., \$2,375.36; University of California, Berkeley, Cal., \$14,095.81; Canada Business College, Hamilton, \$2,445.35; Canadian College of Massage and Hydrotherapy, Toronto, \$4,362.69; Canadian Memorial Chiropractic College, Toronto, \$70,179.20; Canadian Mothercraft Hospital, Toronto, \$3,599.25; Canadian School of Embalming, Toronto, \$8,646.43; Carleton College, Ottawa, \$101,066.87; Carnegie Institute of Technology, Pittsburg, Pa., \$2,145.66; Central Technical School, Toronto, \$4,063.89; Certified Public Accountants Association of Ontario, Toronto, \$8,533.59; Chicago College of Chiroprody, \$5,590.13; Chicago College of Osteopathy, \$2,944.32; University of Chicago, \$17,929.65; Columbia University, New York, \$14,860.34; Conservatory of Music, Hamilton, \$6,848.20; Cornell University, Ithaca, N.Y., \$8,656.80; Cotonoir Capponi, Montreal, \$5,648; Dalhousie University, Halifax, \$399,188.70; Detroit Institute of Technology, \$3,575.29; University of Detroit, \$5,890.21; Duffus School of Commerce, Vancouver, \$2,638.35; Eastern Radio School, Halifax, \$5,487.50; Ecole des Hautes Etudes Commerciales, Montreal, \$13,004.75; Ecole des Metiers, Montreal, \$17,309.60; Ecole Polytechnique, Montreal, \$13,485; Ecole Supérieure de Commerce, Montreal, \$26,743.83; Emmaus Bible School, Toronto, \$2,269.17; Empire Business College, Sydney, \$3,075.88; Fredericton Business College, \$3,478.22; Galasso School of Designing, Toronto, \$5,399.90; Garbutt Business College Ltd., Calgary, \$7,014.53; General Motors Institute, Oshawa, \$6,073.75; Guelph Business College, \$2,185.76; Hambourg Conservatory of Music, Toronto, \$5,051.50; Harvard University, Cambridge, Mass., \$25,561.44; Henderson Secretarial School Ltd., Calgary, \$5,966.18; Illinois College of Chiroprody and Foot Surgery, Chicago, \$5,659.07; Institute of Chartered Accountants of Quebec, Montreal, \$53,770.70; Institute of Design, Chicago, \$4,296.35; International Accountants Society Inc., Toronto, \$7,955.16; International Associated Hairdressers Ltd., Winnipeg, \$6,988.02; International Correspondence Schools (Canadian) Ltd., Montreal, \$21,307.62; Lasalle Extension

University, Toronto, \$3,851.19; Laval University, Quebec, \$82,251.70; Law Society of Upper Canada, Toronto, \$36,824.78; Lawrence Institute of Technology, Highland Park, Mich., \$2,239.14; London Bible Institute, \$3,045.58; London College, \$2,090.50; Loyola College, Montreal, \$12,887.65; Macdonald College, Ste. Anne de Bellevue, \$18,989.29; Manitoba Commercial College, Winnipeg, \$2,093.93; Manitoba Law School, Winnipeg, \$40,761.17; University of Manitoba, Winnipeg, \$719,883.03; Maritime Business College, Halifax, \$18,398.20; Maritime College of Pharmacy, Halifax, \$6,804; Maritime School of Social Work, Halifax, \$2,683.76; Massachusetts Institute of Technology, Boston, Mass., \$2,004.98; Maurice Fashion Arts Academy, Montreal, \$15,910; McGill University, Montreal, \$1,971,781.11; McMaster University, Hamilton, \$300,420.67; Meinziner Art School, Detroit, Mich., \$7,757.01; Metzler Business School, Kingston, \$2,999.64; University of Michigan, Ann Arbor, Mich., \$5,026.33; University of Minnesota, Minneapolis, Minn., \$10,103.21; Modern Business College Ltd., Saint John, \$5,769.07; Montreal Artists School, \$2,815; Montreal Institute of Mechanical Draughting, \$3,226.90; University of Montreal, \$42,793.82; Mount Allison University, Sackville, \$96,574.21; Mount Royal College, Calgary, \$21,852.55; University of New Brunswick, Fredericton, \$479,906.13; New York Institute of Photography, \$2,570.05; New York University, \$2,719.01; Northern Business College, Owen Sound, \$3,268.48; Northern Illinois College of Optometry, Chicago, Ill., \$6,877.82; Northern Institute of Technology Ltd., Toronto, \$22,597.92; Northwestern University, Evanston, Ill., \$2,782.85; Nova Scotia Agricultural College, Truro, \$15,593.29; Nova Scotia College of Art, Halifax, \$3,191.96; Nova Scotia Technical College, Halifax, \$22,460.23; Ohio College of Chiroprody, Cleveland, \$5,649.91; University of Oklahoma, Norman, Okla., \$4,045.87; O'Neill Business College, Windsor, Ont., \$4,250.89; Ontario Agricultural College, Guelph, \$187,278.65; Ontario College of Art, Toronto, \$98,030.88; Ontario College of Optometry, Toronto, \$108,588.93; Ontario College of Pharmacy, Toronto, \$45,683.98; Ontario Pentecostal Bible School, Toronto, \$3,224.90; Ontario Veterinary College, Guelph, \$136,701.39; University of Oregon, Dental School, Portland, Ore., \$6,679.49; Osgoode Hall Law School, Toronto, \$51,250; O'Sullivan College of Business Administration, Montreal, \$10,189.79; University of Ottawa, \$50,426.25; Palmer School of Chiropractic, Davenport, Iowa, \$4,266.41; Parsons School of Design, New York, \$3,318.93; Pasadena Playhouse Association, Pasadena, Cal., \$2,145.60; University of Pennsylvania, Philadelphia, Pa., \$2,393.91; University of Pittsburg, \$2,100.94; Prairie Bible Institute, Three Hills, Alta., \$2,650; Province of Prince Edward Island, Department of Education, \$6,177.71; Prince of Wales College, Charlottetown, \$12,099.42; Provincial Institute of Technology and Art, Calgary, \$3,595; Queens University, Kingston, \$642,219.50; Radiolabs Institute, Winnipeg, \$4,210.26; Regina College, \$12,898.10; Robinson Business College, Moncton, \$3,015.73; Royal Conservatory of Music, Toronto, \$112,578.10; Royal Victoria Hospital, Montreal, \$9,070.30; St. Dunstan's University, Charlottetown, \$5,567.32; St. Francis Xavier Seminary, Scarborough Bluffs, \$173,388.42; Saint John Vocational School, \$4,201.72; St. John's College, Winnipeg, \$3,363.69; St. Michael's College, Toronto, \$32,048.85; St. Patrick's College, Ottawa, \$17,600.48; St. Paul's College, Winnipeg, \$14,728.06; San Francisco College of Mortuary Science, \$2,512.50; University of Saskatchewan, Saskatoon, \$1,101,705.36; School of Art and Design, Montreal, \$4,178; School of Modern Photography, New York, \$4,362.50; Shaw Schools Ltd., Toronto, \$53,193.42; J. E. Siebel Sons Co. Inc., Chicago, Ill., \$3,015; H. F. Smith School of Applied and Fine Art, Vancouver, \$5,190.73; Society of Industrial and Cost Accountants of Ontario, Hamilton, \$3,777.50; University of Southern California, Los Angeles, \$5,041.11; Standard Engineering Institute, Toronto, \$3,635; Stanford University, Stanford, Cal., \$6,443.08; Success Business College, Regina, \$2,386.50; Success Business College Ltd., Saint John, \$4,180.64; Success Commercial College Ltd., Winnipeg, \$21,055.97; Success Secretarial College, Saskatoon, \$2,746; Syracuse University, \$2,608.98; Teachers College, New York, \$11,762.51; University of Toronto, \$3,795,887.31; Trinity College of Music, London, Ont., \$35,944.40; United College, Winnipeg, \$66,264.64; Valentine School of Commercial Art, Montreal, \$14,296.91; Vancouver School of Art, \$18,850.99; Victoria College, Toronto, \$124,275.98; Victoria College, Victoria, \$62,239.37; University of Washington, Seattle, \$9,237; Waterloo College, Waterloo, Ont., \$12,846; Wells Academy, London, \$8,678.12; Western Ontario Conservatory of Music, London, \$3,277.49; University of Western Ontario, London, \$602,186.77; Westervelt School, London, \$6,016.40; Sir George Williams College, Montreal, \$161,020.26; Willis Business College, Ottawa, \$5,767.95; Windsor Business College, Windsor, \$3,597.60; Winnipeg School of Art, \$4,192.13; University of Wisconsin, Madison, Wis., \$3,949.44; Wycliffe College, Toronto, \$2,229; Yale University, New Haven, Conn., \$6,264.87; Miscellaneous Schools, Colleges, etc. (each under \$2,000), \$575,303.09.

Vote 607 Contingency Fund for the Temporary Assistance of Discharged Members of the Forces.....	15,000 00
Expenditures	3,845 97

This vote was provided for the temporary assistance of discharged members of the Forces by means of small loans.

The net charges from the inception of this fund (in the fiscal year 1942-43) amounted to \$11,938.52, represented by net charges to expenditure totalling \$17,841.29, less recoveries, credited to revenue in subsequent fiscal years, of \$5,902.77.

Vote 608 (and Vote 933, Further Supplementary Estimates) Hospital Accommodation and Facilities

	Estimates	Allotments	Expenditures
Nova Scotia			
Halifax:			
Camp Hill Hospital			
A *Ross Millar Infirmary.....	800,000 00	1,016,000 00	728,385 24
Annex Building.....		13,000 00	
*Alterations to Pavilions B and C.....		50,000 00	9,180 00
Prince Edward Island			
Charlottetown:			
B Contribution toward construction of Charlottetown			
Hospital.....	75,000 00	75,000 00	8,880 44
New Brunswick			
Saint John:			
Lancaster Hospital			
C Conversion of two wards for T.B. Patients.....		11,900 00	10,280 00
*Tubular Fire Escapes.....		8,514 00	8,307 12
Additions and Alterations to Hospital.....		100,000 00	585 72
*Veterans' Home Remodelling.....		15,200 00	14,704 00
*Health and Occupational Centre Construction.....	40,000 00	40,600 00	5,445 53
Quebec			
Quebec:			
Construction of Hospital.....		50,000 00	
Purchase of Land.....		3,500 00	
Montreal:			
Queen Mary Veterans' Hospital			
D Installation of Laundry Equipment.....		18,200 00	18,031 39
Additional Accommodation to provide 100 beds for			
Psychiatric Service.....		50,000 00	
Additional Accommodation to provide 100 beds for			
Chest Unit.....		50,000 00	
Purchase of land from the Cardinal Estate.....		264,104 00	1,266 39
Stores Building.....		6,664 00	
Alterations to kitchen facilities.....		8,000 00	
Administrative Services.....		8,500 00	
Clinical Accommodation.....		7,000 00	
Allergy Clinic.....		5,100 00	
Refrigeration.....		3,000 00	127 75
Ste. Anne de Bellevue:			
Ste. Anne's Hospital			
Additional accommodation for mental patients.....		607 50	607 50
Repairs Ward E1.....		6,850 00	
*Boiler Replacement.....	26,000 00	48,300 00	42,509 28
*Sprinkler System—Ward F and Nurses' Home.....		14,224 00	3,031 00
Improvements—Laundry.....		5,258 00	
*Installation of Sprinkler System.....		4,500 00	4,500 00
St. Hyacinthe:			
Veterans' Hospital			
Reconditioning Building.....		5,000 00	
Installation of Additional Overhead Mains.....		5,000 00	
Senneville:			
Health and Occupational Centre			
*Construction of Building.....	25,000 00	137,000 00	110,470 52
Prefabricated house.....		9,000 00	5,287 88
E Veterans' Hospital			
F Architects' Fees, etc.....		40,000 00	40,000 00
Ontario			
Ottawa:			
Rideau Health and Occupational Centre			
Alterations to 2 pavilions.....		14,000 00	6,685 28
Ottawa Civic Hospital			
*Fire Escape.....		10,000 00	9,762 90
Kingston:			
Veterans' Hospital			
Alterations and painting.....		10,000 00	8,644 58
G Prefabricated house.....		9,000 00	9,000 00
H Contribution to Hotel Dieu Hospital.....	33,875 00	27,746 92	27,746 92
Peterborough:			
Four prefabricated houses.....		3,293 50	3,293 50
Toronto:			
Christie Street Hospital			
Alterations to T. B. Pavilion.....		3,575 42	
Veterans' Memorial Hospital, Sunnybrook Park			
*Architects' Fees and Contingencies.....		37,300 00	17,500 00
*400 bed Neuropsychiatric U.P. Building.....		297,271 17	297,271 17

	Estimates	Allotments	Expenditures	
I	*Active Treatment Building and Out-patient Building.....	1,600 000 00	1,725,000 00	1,668,990 95
	*Construction of essential services.....	50,000 00	465,000 00	227,947 16
J	*Nurses' Residence and Staff Building.....	750,000 00	1,425,000 00	1,243,847 77
	Wire Fence.....		3,400 00	3,400 00
	Pulmonary Building.....		30,000 00	
	Chapel, Animal Building, Green House and Entrance Gates.....		10,000 00	
	Gate House.....		25,000 00	
	*Administration Building.....		175,000 00	144,612 46
	*General Landscaping.....		100,000 00	13,632 62
	*Stores—Building No. 7.....		16,000 00	15,833 13
	Reconditioning Farm Building No. 7.....		1,284 81	1,284 81
	*Roadways and Parking Areas.....		16,127 25	15,843 10
	*Road and Walk Construction.....		11,862 72	11,862 72
	Health and Occupational Centre			
K	*Construction of 400 bed centre.....	261,000 00	261,000 00	225,967 18
	*Bridge over Don River.....		25,000 00	24,963 99
	Scarborough Guild Renovation, etc.....		4,390 00	
	Veterans' Home			
	*New boiler installation.....		8,000 00	7,197 85
	Hamilton:			
L	Termination of lease covering Hamilton Veterans' Hospital.....		15,000 00	15,000 00
	London:			
	Westminster Hospital			
M	*Construction Mental Reception Unit.....	1,440,000 00	1,390,000 00	990,809 93
	Enlargement of Laboratory.....		15,400 00	11,383 88
	Purchase of Land.....		10,238 00	2,600 00
	*District Stores.....		7,500 00	7,480 00
	Health and Occupational Centre			
	*Road Construction.....		8,660 00	5,995 26
	*Street Lighting System.....		12,000 00	5,550 63
	*Construction of Building.....		10,000 00	9,956 18
	*Water supply, sewage, and electrical distribution system.....		1,000 00	961 77
	Amherstburg:			
	Veterans' Home			
	Renovations.....		5,700 00	5,559 17
	Port Arthur:			
N	Contribution to Port Arthur General Hospital.....	75,000 00	75,000 00	75,000 00
	Manitoba			
	Winnipeg:			
	Deer Lodge Hospital			
	*Additional Construction.....	25,900 00	95,900 00	77,900 26
O	*Construction—Prosthetic Services.....		75,000 00	13,222 02
	*Extension X-Ray Suite.....		33,911 00	20,221 00
	Roadways in front of Institution.....	12,950 00	15,900 00	
	Kitchen Revisions.....	21,960 00		
	*Grading, Paving and Roadways.....		34,000 00	10,486 50
	Supply and Installation of Kitchen and Dining Room Equipment.....		6,790 00	
	Removal abutments and installation fire doors.....		5,965 00	
	Veterans' Home			
	*Elevator.....	13,000 00	21,000 00	15,490 40
	Plumbing and Heating facilities.....	10,000 00	13,900 00	
	Health and Occupational Centre			
	*Construction of 200 bed centre.....	395,000 00	193,000 00	147,421 71
	Sewers, etc.....	150,000 00		
	Saskatchewan			
	Regina:			
P	Alterations to Government House.....		16,000 00	3,167 37
	Saskatoon:			
	Veterans' Hospital			
	*Additions.....		13,000 00	11,900 00
	Alberta			
	Calgary:			
	Colonel Belcher Hospital			
	Oil Burning Equipment.....		4,163 00	
	Purchase of Land.....		35,000 00	50 00
	British Columbia			
	Vancouver:			
	Shaughnessy Hospital			
Q	*Construction of Tuberculosis Pavilion.....		91,000 00	89,858 16
R	*Increased operating-room facilities.....	100,000 00	125,000 00	54,812 08
	X-Ray Section—T. B. Pavilion.....		15,314 00	

	Estimates	Allotments	Expenditures
Vancouver: Shaughnessy Hospital— <i>Concluded</i>			
S Landscaping grounds.....	15,000 00	34,000 00	25,945 95
*Enlargement of Laboratory.....		21,665 64	21,665 64
*Purchase of Property.....		27,000 00	
Post-mortem and Animal Building.....		15,000 00	
*Steam mains.....		20,000 00	16,112 43
Victoria:			
Veterans' Hospital			
*Construction of Hospital.....	142,800 00	137,000 00	129,926 57
T Landscaping.....		14,700 00	14,700 00
Incinerator.....		5,100 00	
Burnaby:			
Health and Occupational Centre			
*Construction.....	219,600 00	59,900 00	24,517 33
U Purchase of Land.....		12,100 00	
Unallotted Primary.....	3,617,915 00	413,920 07	
	<u>\$ 9,900,000 00</u>	<u>\$ 9,900,000 00</u>	<u>\$ 6,804,582 09</u>

* Details of contracts are given in tabular list following general comments.

This vote was not sub-divided in the Estimates: the amounts shown in the first column represent the original allotments by the Treasury Board.

Expenditures for general repairs, improvements and alterations to veterans' hospitals are shown under Department of Public Works—Vote 301.

As details of contracts of \$5,000 or over for construction, improvements and maintenance of works and other facilities are given in tabular form below, the following comments deal only with other expenditures.

A Includes payment of \$13,912.23 to Ross and MacDonald, architects, bringing payments to date to \$110,847.22.

B The amount of \$8,880.44 was paid to the Charlottetown Hospital as first payment on a contribution of \$75,000.

C The work on this project was arranged locally through the Department and the amount of \$10,289 covers several contracts under \$5,000.

D The amount of \$18,031.39 was paid to the Department of National Defence.

E The amount of \$5,287.88 was paid to Faircraft Industries, Ltd.

F The amount of \$40,000 was paid to Charles David, architect, bringing payments to date to \$50,000.

G Includes payment of \$5,122.22 to Faircraft Industries, Ltd., and \$3,589.12 to T. L. Smith and Sons.

H The amount of \$27,746.92 was paid to the Hotel Dieu Hospital, Kingston, bringing total payments to date to \$50,000.

I Includes payment of \$14,380.60 to Allward and Gouinlock, architects, bringing payments to date to \$81,787.41.

J Includes payment of \$100,000 to Allward and Gouinlock, architects.

K Includes payment of \$7,000 to The Bell Telephone Co. of Canada.

L The amount of \$15,000 was paid to the Board of Education, Hamilton.

M Includes payment of \$12,096.74 to J. V. O'Connor, architect, bringing payments to date to \$21,969.40.

N Payment of \$75,000, which completed a contribution of \$275,000, was made to the Port Arthur General Hospital.

O Includes payment of \$2,566.45 to G. G. Teeter, architect.

P The amount of \$3,167.37 was paid to the Department of National Defence bringing payments to date to \$18,518.08.

Q Includes payment of \$2,615.56 to A. L. Mercer, architect, bringing payments to date to \$28,844.03.

R Includes payment of \$1,333.44 to A. L. Mercer, architect.

S The amount of \$25,945.95 was paid to the Board of Park Commissioners, Vancouver, bringing payments to date to \$41,489.12.

T The amount of \$14,700 was paid to the Corporation of the City of Victoria.

U Includes an amount of \$12,141.51, paid to the Department of National Defence bringing payments to date to \$72,532.32.

Contracts—Details of contracts of \$5,000 or over for construction, improvements and maintenance of works and facilities follow. These contracts were awarded through the Department of Public Works, except where otherwise stated.

DEPARTMENT OF VETERANS AFFAIRS

ZA—25

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
E. G. M. Cape and Co. Ross Millar Infirmary, Camp Hill Hospital, Halifax	\$2,108,635 23	\$ 714,223 01	\$1,715,688 38
Standard Construction Co. Alterations to Pavilions B and C, Camp Hill Hospital, Halifax, (awarded directly by Department)	34,618 00	9,180 00	9,180 00
Westeel Products, Ltd. Tubular Fire Escapes, Lancaster Hospital, Saint John, (awarded directly by Department)	8,307 12	8,307 12	8,307 12(f)
Maritime Construction Co., Ltd. Remodelling Veterans' Home (former Peacock property) Saint John	13,754 00	8,354 00	13,754 00(f)
R. A. Corbett Co., Ltd. Health and Occupational Centre, Saint John, Construction (awarded through Department of Reconstruction and Supply)	268,316 00	4,551 75	254,551 20
Attwood, Ltd. Boiler Replacement, Ste. Anne's Hospital, Ste. Anne de Bellevue	46,618 88	41,603 40	41,603 40
Dominion Sprinkler Co., Ltd. Sprinkler System, Ward F and Nurses' Home, Ste. Anne's Hospital, Ste. Anne de Bellevue	14,224 00	3,031 00	3,031 00
Dominion Sprinkler Co., Ltd. Installation of Sprinkler System, Ste. Anne's Hospital, Ste. Anne de Bellevue	93,157 00	4,500 00	93,157 00(f)
Chas. Duranceau, Ltd. Construction of Building, Health and Occupational Centre, Senneville (awarded through the Department of Recon- struction and Supply)	771,929 35	102,047 24	762,781 07
Coastal Asphalt Products, Ltd. Construction of Building, Health and Occupational Centre, Senneville (awarded through the Department of Recon- struction and Supply)	7,598 28	7,598 28	7,598 28(f)
Ross-Meagher, Ltd. Fire Escape, Ottawa Civic Hospital	9,298 00	9,298 00	9,298 00(f)
Redfern Construction Co., Ltd. Architects' Fees and Contingencies in connection with the construction of Hospital at Sunnybrook Park, Toronto	17,500 00	17,500 00	17,500 00(f)
Redfern Construction Co., Ltd. 400-bed Neuropsychiatric, U.P. Building, Sunnybrook Park, Toronto	3,157,061 23	297,271 17	2,897,393 48
Redfern Construction Co., Ltd. Active Treatment Building and Out-patient Building, Sunnybrook Park, Toronto	5,230,903 53	1,636,639 66	4,522,393 92
Redfern Construction Co., Ltd. Construction of essential services, Sunnybrook Park, Toronto	1,055,984 04	225,749 98	786,454 34
Redfern Construction Co., Ltd. Nurses' Residence and Staff Building, Sunnybrook Park, Toronto	3,040,453 17	1,133,284 66	1,537,553 22
Redfern Construction Co., Ltd. Administration Building, Sunnybrook Park, Toronto ...	543,022 22	142,511 45	142,511 45
Redfern Construction Co., Ltd. General Landscaping, Sunnybrook Park, Toronto	18,639 35	8,923 25	8,923 25
Frontenac Construction Co., Ltd. Stores—Building No. 7, Sunnybrook Park, Toronto	15,830 38	15,830 38	15,830 38(f)
Redfern Construction Co., Ltd. Roadways and Parking Areas, Sunnybrook Park, Toronto	15,796 50	15,796 50	15,796 50(f)
Redfern Construction Co., Ltd. Road and Walk Construction, Sunnybrook Park, Toronto	11,862 72	11,862 72	11,862 72(f)
L. C. Scott Construction Co., Ltd. Construction of a 400-bed centre, Health and Occupa- tional Centre, Sunnybrook Park, Toronto, (awarded through the Department of Reconstruction and Supply)	867,636 63	198,678 50	773,192 64
Redfern Construction Co., Ltd. Bridge over Don River, Health and Occupational Centre, Sunnybrook Park, Toronto	23,867 00	23,867 00	23,867 00(f)

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
MacKenzie Bros. New boiler installation, Veterans' Home, Toronto	7,077 00	7,077 00	7,077 00(f)
Babcock-Wilcox and Goldie-McCulloch, Ltd. Construction—Mental Reception Unit, Westminster Hos- pital, London	42,187 00	10,000 00	20,000 00
L. C. Scott Construction Co., Ltd. Construction—Mental Reception Unit, Westminster Hos- pital, London	961,729 08	341,266 50	468,336 75
Sterling Construction Co., Ltd. Construction—Mental Reception Unit, Westminster Hos- pital, London.....	1,732,421 05	626,498 86	1,289,247 62
McKay, Cocker Construction Co., Ltd. District Stores, Westminster Hospital, London, (awarded directly by Department)	7,480 00	7,480 00	7,480 00(f)
T. J. Branton Road Construction, Health and Occupational Centre, London	19,430 21	5,935 07	5,935 07
Canadian Comstock Co., Ltd. Street Lighting System, Health and Occupational Centre, London	9,998 00	5,400 00	5,400 00
L. C. Scott Construction Co., Ltd. Construction of Building, Health and Occupational Centre, London	503,912 26	5,970 46	503,912 26(f)
Donald A. Hills Water supply, sewage, and electrical distribution system, Health and Occupational Centre, London.....	9,617 69	961 77	9,617 69(f)
Gerard A. Baert Additional Construction, Deer Lodge Hospital, Winnipeg	414,439 00	76,928 05	411,622 63
Vulcan Iron Works, Ltd. Additional Construction, Deer Lodge Hospital, Winnipeg	54,131 11	328 21	51,670 11
Gerard A. Baert Construction—Prosthetic Services, Deer Lodge Hospital, Winnipeg	103,300 40	10,538 64	10,538 64
Bower-Boag, Ltd. Extension, X-Ray Suite, Deer Lodge Hospital, Winnipeg.	11,087 00	11,087 00	11,087 00(f)
Kummer Shipman Electric, Ltd. Extension, X-Ray Suite, Deer Lodge Hospital, Winnipeg.	4,930 00	3,330 00	4,930 00(f)
Teague and Hilton Extension, X-Ray Suite, Deer Lodge Hospital, Winnipeg.	4,458 00	4,458 00	4,458 00(f)
Gerard A. Baert Grading, Paving and Roadways, Deer Lodge Hospital, Winnipeg	30,912 00	10,379 03	10,379 03
James Beaton and Sons Elevator, Veterans' Home, Winnipeg	22,935 00	15,417 00	15,417 00
Bird Construction Co., Ltd. † Construction of 200-bed centre, Health and Occupational Centre, Winnipeg (awarded through the Department of Reconstruction and Supply)	637,836 90	140,445 91	295,139 04(f)
Shannon Bros. Additions, Veterans' Hospital, Saskatoon	11,900 00	11,900 00	11,900 00(f)
Smith Bros. and Wilson, Ltd. Construction of Tuberculosis Pavilion, Shaughnessy Hospital, Vancouver	603,311 15	87,242 60	603,311 15(f)
Dawson and Hall, Ltd. Increased operating room facilities, Shaughnessy Hospital, Vancouver	178,963 00	53,337 95	53,337 95
G. D. McLean and Associates, Ltd. Enlargement of Laboratory, Shaughnessy Hospital, Van- couver	51,877 00	21,435 21	21,435 21

Contractor Project and Location	Amount of Contract	Payments 1947-48	Payments to date
F. Walsh and Son Steam Mains, Shaughnessy Hospital, Vancouver	18,544 00	15,887 92	15,887 92
Northern Construction Co., and J. W. Stewart, Ltd. Construction of Hospital, Victoria	1,028,494 71	112,993 64	1,020,943 46
L. G. Scott Construction of Hospital, Victoria	10,167 00	10,167 00	10,167 00(f)
Northern Construction Co., and J. W. Stewart, Ltd. Construction—Health and Occupational Centre, Burnaby (awarded through Department of Reconstruction and Supply)	526,847 48	10,488 51	499,780 22
† Project abandoned.			
(f) Includes final payment.			

War Service Gratuities, War Service Grants Act, c. 51, 1944.....\$ 14,009,590 68

Gratuity payments to former members of the Armed Forces are made under Part I of the above statutory authority.

Payments in respect of the three services of the Department of National Defence were as follows: Army, \$11,386,312.56; Auxiliary Services, \$315,046.33; Navy, \$940,777.93; Air, \$1,367,453.86.

Total expenditures to the close of the current fiscal year amounted to \$467,282,342.50.

Re-establishment Credits—War Service Grants Act, c. 51, 1944\$ 70,165.126 29

Payments to former members of the Armed Forces are made under Part II of the above statutory authority.

The following statement shows, by Districts, the credits paid during the fiscal year and the purposes for which these credits were utilized.

PAYMENTS OF RE-ESTABLISHMENT CREDITS IN THE FISCAL YEAR 1947-48

District	Total		Purchase of Homes under National Housing Act		Purchase of Homes other than under National Housing Act		Repairs to Homes		Furniture or Household Equipment		Business—Working Capital		Business—Purchase of Tools, Instruments, etc.		Purchase of Business		Insurance Premiums		Educational Equipment, Books, etc.		Discharge of Indebtedness on Homes		To Allied Veterans, Allied Veterans Benefits Act, c. 36, 1946		
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.			
Halifax.....	4,698,111	99	17,456	29	607,855	43	377,426	71	2,522,012	07	118,913	44	833,298	77	68,147	18	104,130	58	3,292	34	41,651	06	3,928	12	
Charlottetown.....	550,731	75	68,730	72	328,935	21	487,257	49	217,914	51	73,069	09	187,435	97	1,670	50	12,519	14	148	00	5,339	03	7,990	29	
Montreal.....	3,518,876	18	8,349	51	328,935	21	307,237	21	2,238,631	93	79,125	31	435,569	70	22,469	79	32,288	87	1,036	76	34,401	57	2,205	75	
Quebec.....	1,270,774	67	74,135	62	74,135	62	43,424	12	8,554	730	24	105,120	96	73,922	64	48,045	05	32,600	81	1,583	83	5,162	22		
Ottawa.....	7,632,734	38	96,435	09	282,220	99	88,755	91	5,895	310	60	697,330	21	983,507	68	93,747	98	182,413	32	37,971	20	27,533	91		
Kingston.....	4,432,028	34	11,480	30	376,329	93	165,046	10	3,085	678	70	286,113	24	1,292	910	13	242,348	94	4,831	79	56,006	92	1,475	30	
London.....	2,542,749	61	23,283	61	225,629	93	94,285	89	1,592	938	41	266,113	24	155,244	38	25,038	30	232,920	55	2,173	38	17,767	94		
Toronto.....	3,684,252	73	150,795	79	1,036,448	46	522,170	51	6,063,070	85	609,733	34	828,607	63	18,297	75	30,500	50	16,979	55	208,018	16	43,318	89	
Hamilton.....	3,294,244	23	93,544	20	209,678	44	239,238	88	2,252,477	92	64,342	53	349,545	36	98,867	77	113,538	45	2,064	73	9,802	35	10,114	48	
North Bay.....	1,888,773	28	54,220	74	331,412	61	346,411	02	1,335,507	80	452,872	68	215,700	32	121,530	84	30,562	00	3,581	90	74,701	92	28,576	92	
Winnipeg.....	1,875,521	26	88,192	25	258,904	35	75,505	95	1,335,507	80	242,592	53	44,727	32	50,562	00	6,458	07	1,462	12	14,602	12	4,974	42	
Regina.....	1,874,126	18	7,146	63	578,904	25	236,230	81	3,596	592	72	379,628	10	55,060	31	85,000	21	143,775	02	7,045	42	64,443	31	19,245	04
Saskatoon.....	1,428,495	87	3,189	63	170,835	32	71,326	71	1,022,331	06	380,258	69	111,940	38	26,383	47	42,719	45	1,536	36	10,632	73	5,907	99	
Calgary.....	2,847,250	80	31,257	76	317,238	22	112,264	61	1,640,344	02	380,258	69	6,055	90	15,278	80	106,407	22	7,739	09	8,062	23	2,007	91	
Edmonton.....	2,132,989	97	14,619	36	171,455	61	1,071,515	71	294,189	10	313,583	50	27,523	77	27,523	77	83,716	10	3,782	01	11,548	12	5,616	16	
Vancouver.....	8,428,446	45	125,301	19	756,586	57	783,085	75	4,781,001	90	638,725	33	845,338	76	73,875	74	1,906,578	33	16,574	31	133,669	58	83,990	51	
Head Office.....	1,668,578	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	70,165,126	29	728,915	67	5,914,771	90	3,687,149	79	42,972,509	44	5,570,875	34	5,853,704	76	823,788	01	3,477,107	84	114,676	11	757,651	19	264,006	24	

The net cost of re-establishment credits to the close of the current fiscal year was \$194,480,729.19, represented by expenditures totalling \$195,031,538.16, less refunds of \$550,808.97.

OTHER CHARGES

**Write-Down of Assets—Reductions in Soldier and British Family Settlement Loans
(Canadian Portion)**

Soldier Settlement Act as amended, c. 49, 1933, section 73, Dollar for Dollar bonus.....	2,441 50
P.C. 10472, November 19, 1942, and P.C. 2636, June 7, 1943	80 00
	<u>\$ 2,521 50</u>

The amount of \$80 represents a further adjustment in the debts of soldier settlers which was previously authorized but not taken into account.

Write-Down of Assets—Reductions in Veterans' Land Act Advances

Veterans' Land Act, section 21, c. 33, 1942	<u>\$2,097,390 70</u>
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Section 21 of the Act provides for adjustment in the sale price of property where the land or other property acquired by the Director, Veterans' Land Act, cannot or should not be sold subject to the provisions of Section 9, i.e., in the regular manner.

Due to cost of materials, delays in obtaining essential materials, excessive labour costs and abnormally wet weather during critical stages of the 1945 construction program in certain areas, the total cost of construction of small holdings and homes exceeded the estimated cost. P.C. 1278, April 2, 1946, directed that a committee, composed of the Deputy Minister and the Director, Veterans' Land Act, be authorized to approve adjustments in costs to a basis which, in their judgment, represents reasonable sale value under the provisions of the Act, such adjustments not to exceed a total of \$1,000,000. This amount was increased to \$3,000,000 under authority of P.C. 1811, May 12, 1947 and P.C. 4966, February 3, 1948. Adjustments in the current fiscal year were \$2,078,646.87 and to date \$2,202,654.19.

Sale of certain surplus pre-cut building material, involving a loss of \$18,743.83, was authorized by P.C. 3172, August 12, 1947.

Provision for Reserve for Conditional Benefits, Veterans' Land Act, section 9, c. 33, 1942. . \$4,504,551 83

Sales of land and chattels are made to veterans at less than the cost to the Director conditional upon fulfilment of the terms of the agreements, which are for a period of ten years from the date of sale.

The above amount, which covers one-tenth of the amount of conditional benefits included in sales to veterans prior to April 1, 1948, has been credited to the Open Account "Reserve for Conditional Benefits, Veterans' Land Act" (see page ZA—31).

Comparative Statement of Accounts Receivable

	March 31, 1948	March 31, 1947
Current Year	999,121 60	736,947 94
Previous Years—Collectable	959,834 42	750,314 07
—Uncollectable	520,509 77	502,959 50
	<u>2,479,465 79</u>	<u>1,990,221 51</u>
SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
Previous Years—Uncollectable	10,338 57	10,338 57
	<u>\$2,489,804 36</u>	<u>\$2,000,560 08</u>

Items in excess of \$1,000 in Previous Years—Uncollectable: R. Aitchison, \$5,753.68; C. S. Aitkenhead, \$6,372.78; F. Bayliss, \$1,584; W. J. Beirnes, \$4,700.35; T. Boucher, \$1,179.35; R. J. Brass, \$1,135.13; H. T. Brewer, \$3,485.15; D. P. Buckley, \$2,313.72; G. Campbell, \$1,700; A. Carey, \$5,960.52; T. H. Carmichael, \$1,520; J. Carroll, \$1,989.08; W. E. Chapman, \$2,053.55; H. Christ, \$1,834.44; C. E. Christopher, \$2,460; G. A. Clark, \$1,092.54; G. Colwell, \$1,335.81; R. G. Cook, \$1,403.06; W. N. Crawley, \$1,440; F. Dann, \$1,855.67; E. L. Davis, \$1,167.26; P. A. Davis, \$4,210.16; J. Denning, \$4,585.19; D. A. De Samazan, \$1,299.92; W. J. Duncan, \$3,885.24; M. Dwyer, \$1,000; A. Foreman, \$2,793.07; J. R. Fox, \$1,632.30; J. Fraser, \$2,178.71; Freedhouse and Hunter,

\$3,072.40*; J. G. Gareau, \$10,241.15; C. E. Garron, \$2,700.50; W. Graham, \$1,291.97; T. Gregg, \$2,533.17; A. W. Haggart, \$1,057.42; A. S. Hall, \$1,087.92; F. Hall, \$1,516.18; W. F. Hanaford, \$1,056.22*; W. H. Harris, \$1,078.47; J. Heaney, \$3,364.19; F. J. Herbert, \$1,011.42; P. C. Hicks, \$1,132.42; R. M. Hughes, \$2,266; J. Hutchinson, \$1,365.38; J. J. Irwin, \$1,685.34; G. H. Jay, \$1,712.73; F. Jeffries, \$1,058.06; J. Jerome, \$1,601.47; O. P. Johnston, \$10,897.39; R. Lalis, \$1,400; R. K. Lambert, \$2,283.72; W. Leigh, \$1,141.85; W. Loisel, \$1,324.91; N. Lowe, \$1,040.81; G. E. Martelle, \$1,909.31; A. A. Martin, \$2,023.74; A. E. R. Mason, \$1,100; R. Mayer, \$1,008.19*; B. McBrety, \$5,007.14; E. A. McGrady, \$1,054.67; J. McIntosh, \$2,131.08; J. Millar, \$2,587.96; M. P. Mosley, \$1,160; H. H. Patchell, \$1,000.69; C. Patullo, \$1,684.84; J. Pennington, \$1,226.93; E. Plourde, \$1,034.19; H. Pollard, \$1,220.92; T. D. Potter, \$1,896.90; Province of Quebec re Laurentian Sanatorium Coal Account, \$9,757.17; C. W. Ross, \$2,378.55; L. Rowan, \$1,490.42; J. Sangster, \$2,510.97; G. H. Saunders, \$6,648.69; N. F. Taggart, \$3,321; A. N. Tattersoll, \$1,100; J. Taylor, \$13,830.93; W. Taylor, \$1,790.49; H. H. Timmins, \$1,923.33; W. M. Toye, \$1,180.76; T. M. Vesey, \$1,063.50; W. C. Waddington, \$8,687.41; I. Walters, \$4,059.37; T. N. Ward, \$1,097.75; W. M. Weir, \$1,468.08; S. White, \$2,793.23; A. Widman, \$1,286.05; J. C. Woodward, \$3,384.51; L. Wright, \$5,078.95; A. E. Yuill, \$5,293.30.

* Soldier Settlement and Veterans' Land Act accounts.

OPEN ACCOUNTS

	Dr. Balance Mar. 31, 1947	Debit	Credit	Dr. Balance Mar. 31, 1948
[3] Loans and Advances				
(c) <i>To Sundry Government Agencies—</i>				
A Soldier Land Settlement Loans	33,298,850 25	17,463 96	1,291,096 00	32,025,218 21
B British Family Settlement—Canadian Portion	3,114,671 52	2,366 94	256,902 38	2,860,136 08
C Soldier Settlement Unallotted Lands.	54,020 75	135 36	113 05	54,043 06
D Veterans' Land Act	92,356,306 36	44,566,426 24	9,880,778 13	127,041,954 47
	128,823,848 88	44,586,392 50	11,428,889 56	161,981,351 82
E Less—Amount transferred to non-active accounts to provide for re-valuations and losses (re A and B)	16,525,917 49			16,525,917 49
	<u>\$112,297,931 39</u>	<u>\$ 44,586,392 50</u>	<u>\$ 11,428,889 56</u>	<u>\$145,455,434 33</u>
	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[10] Floating Debt				
(d) <i>Outstanding Cheques and Warrants—</i>				
F Outstanding Imprest Account Cheques—Soldier Settlement and Veterans' Land Act.....	31 60			31 60
[11] Deposit and Trust Accounts				
(c) <i>Miscellaneous—</i>				
G Regimental Fund 230th Forestry Battalion	1,150 49			1,150 49
H W.A. Black Benefit Fund	6,617 61	3,232 00	547 24	3,932 85
I Florence Martineau (R.C.A.F. Fund)	3,935 00			3,935 00
J War Special Assistance Fund	18,312 47	200 00	461 25	18,573 72
K Detention Allowances Fund, Canadian Seamen.....	38,094 09	37,152 83	16,214 87	17,186 13
L War Service Gratuity Fund	100,554 95	3,194 64		97,360 31
M Pensions Administration Trust Fund.	1,905,401 08	3,053,117 35	2,962,216 10	1,814,499 83
N Deferred Payments—War Service Grants Act, 1944.....	441,694 07	340,331 27	70,582 39	171,945 19
O Army Veterans' Benevolent Fund ...	50,000 00	120,565 05	105,245 88	34,680 83
P Estates Fund—D.V.A.		67,184 36	125,672 28	58,487 92
Q Canadian Canteen Fund World War I		1,048 23	6,458 57	5,410 34
R Veterans' Deferred Insurance Premiums		69,681 54	1,418,863 86	1,349,182 32
S Contractors' Securities—Cash	169,477 96	299,854 22	536,773 37	406,397 11
	<u>2,735,237 72</u>	<u>3,995,561 49</u>	<u>5,243,065 81</u>	<u>3,982,742 04</u>

	Cr. Balance Mar. 31, 1947	Debit	Credit	Cr. Balance Mar. 31, 1948
[12] Insurance, Pension and Guaranty Accounts				
(b) <i>Insurance and Guaranty Funds</i> —				
T Returned Soldiers' Insurance Fund ..	23,985,267 05	832,546 90	1,436,562 90	24,589,283 05
U Veterans' Insurance Fund	1,116,377 41	99,752 58	1,339,080 62	2,355,705 45
V Veterans' Land Act Fire Insurance Fund	139,129 70	11,290 20	42,988 43	170,827 93
	<u>25,240,774 16</u>	<u>943,589 68</u>	<u>2,818,631 95</u>	<u>27,115,816 43</u>

[14] Sundry Suspense Accounts

W British Family Settlement—U. K. Portion		50,205 81	50,205 81	
X Soldier Settlement and Veterans' Land Act Suspense.....	4,364,225 48	17,861,734 37	15,805,982 45	2,308,473 56
Y Unclaimed Cheques Suspense—Vet- erans Affairs.....	664 54	116 45	426 66	974 75
	<u>4,364,890 02</u>	<u>17,912,056 63</u>	<u>15,856,614 92</u>	<u>2,309,448 31</u>

[16] Reserve for Certain Contingent Liabilities

(b) <i>Reserve for Conditional Benefits</i> —				
Z Veterans' Land Act, 1942	3,127,454 45		4,504,551 83	7,632,006 28
	<u>\$ 35,468,387 95</u>	<u>\$ 22,851,207 80</u>	<u>\$ 28,422,864 51</u>	<u>\$ 41,040,044 66</u>

A-D The authority for advances in connection with these accounts is provided through Parliamentary appropriations. The amounts so provided and the net requirements, as represented by the debits, are as follows:

Vote 483 To provide for protection of security—Soldier Settlement.....	50,000 00
Expenditures	\$ 19,966 26

Vote 484 To provide for purchase of land and permanent improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; refunds of surplus to veterans (Section 19); and for protection of security under the Veterans' Land Act.....	81,500,000 00
Expenditures	\$ 44,566,426 24

Details of the transactions in respect of the expenditures from the latter vote follow:

Land and permanent improvements (sold to veterans under agreement)	42,229,897 57
Properties purchased for future settlement including general construction	2,904,890 22
Stock and equipment (sold to veterans under agreement)	9,915,766 51
	<u>55,050,554 30</u>

Less Credits:

Sales to veterans of properties previously purchased for future settlement.	9,577,078 03	
Sales of bulk building material purchased in previous years, \$583,781.14; less purchases in 1947-48, \$138,891.09	444,890 05	
Sales of bulk stock and equipment purchased in previous years, \$600,828.65; less purchases in 1947-48, \$138,668.67	462,159 98	10,484,128 06
		<u>\$ 44,566,426 24</u>

Further on in this section will be found lists of (a) contracts of \$5,000 or over for individual houses and multiple housing projects and (b) suppliers receiving \$10,000 or over. The latter list includes purchases of land and buildings for farms and small holdings as well as purchases of building materials, stock and equipment for veterans established under the Veterans' Land Act.

A This account relates to advances made to veterans of World War 1 and further transactions with all purchasers of reverted properties. The balance in the account as at March 31, 1948 is made up as follows:

Gross Loans		117,375,347 71
Farmers' Creditors Arrangement Act reductions charged back from British Family Settlement—Canadian Portion		1,523,831 71
		<hr/> 118,899,179 42
Less—Value of lands transferred to the British Family Settlement Scheme ..	8,449,532 67	
Legislative reduction of loans	26,164,826 86	
Repayments of principal	52,259,601 68	
		<hr/> 86,873,961 21
Balance		<hr/> <hr/> \$ 32,025,218 21

Transactions during the current fiscal year were:

Credits

Repayment of principal	1,288,961 14
Legislative reduction of loans (included in the item of \$2,521.50 under Write-down of Assets)	2,134 86
	<hr/> 1,291,096 00

Debit

Increase in gross loans as represented by disbursements for taxes, insurance and other charges, \$17,523.57, less refunds, \$59.61	17,463 96
Net Credit	<hr/> <hr/> \$ 1,273,632 04

B The British Family Settlement—Canadian Portion, relates to the advances made by the Dominion to the British Family Settlement and the New Brunswick Settlement Schemes, to which schemes the United Kingdom Government contributed. Under the agreements with the United Kingdom Government, the accounts relating to these two schemes are audited annually under the direction of the Auditor General and copies of his report thereon are transmitted to His Majesty's Secretary of State for Dominion Affairs. The equity of the United Kingdom in the schemes amounts to \$1,388,040.45, made up of outstanding loans of \$1,386,870.30 and arrears of interest of \$1,170.15.

Credits consist of (a) repayments of principal, \$256,515.74 and (b) an amount of \$386.64 included in the item of \$2,521.50 under Write-down of Assets written off under legislative authority. Debits include payment of taxes, insurance and other charges.

C When the Soldier Settlement Board was established, certain tracts of land were acquired by purchase or otherwise and the transactions herein are in connection with portions of this land in which the Dominion Government still has a financial interest. Credits are receipts derived from sales of land for cash or on terms, while debits are payments of taxes.

D This account relates to the acquisition of lands and buildings situated in any part of Canada, and other property including building materials, livestock, farm equipment and commercial fishing equipment that are necessary for the purposes of the Veterans' Land Act. Properties are sold to qualified veterans of World War 2 under sale agreements which carry specified conditional benefits if the terms of such agreements are adhered to by the veterans.

Credits are mainly repayments of principal and reductions in sales prices under section 21 of the Veterans' Land Act, while debits comprise the net disbursements made for the purposes under the Act as detailed under Vote 484—see previous comment A-D.

E This account represents the value of write-downs to non-active assets of the investment of the Dominion Government in Soldier and British Family Settlement—Canadian Portion.

F At the close of the fiscal year, each imprest account is examined by the official in charge and funds to meet cheques which have been outstanding since the close of the previous fiscal year are withdrawn from the imprest bank account and credited hereto. If any of these cheques are subsequently cashed, the imprest bank account is then recouped in the usual way and this account adjusted concurrently.

G-K Payments from these accounts are authorized by the Canadian Pension Commission.

G The original credit to this fund was received from the former trustees of the regimental fund. Payments are made to needy ex-members of the battalion or their dependents.

H A donation of £5,000 was made by W. A. Black to be used to alleviate cases of hardship or distress which might occur among members of the Canadian Armed Forces or their dependents while in the United Kingdom.

- I A donation of \$5,000 was made by Florence Martineau in 1941-42 to be used for the benefit of members and ex-members of the Royal Canadian Air Force and their families.
- J Donations to this fund are made by individuals and are used for the benefit of veterans and their dependents.
- K All amounts required for payment of allowances to Canadian seamen who were interned by the enemy during World War 2 are credited to this account. The account is debited with payments to, or on behalf of, the seamen concerned.
- L Represents war service gratuities (World War 1) held by the Department for mental, tubercular and other long treatment cases which were transferred to the treatment strength of the Department on discharge from the Canadian Expeditionary Force; and also the gratuities payable to men whose whereabouts are unknown.
- M Moneys held in this account include: (a) pensions and war veterans' allowances placed under administration of the Canadian Pension Commission; (b) donations, legacies, gifts, bequests, etc., received by the Department to be disbursed for the benefit of patients in departmental hospitals; (c) personal funds of patients in departmental hospitals; (d) profits of canteens operated in various departmental hospitals, which are used for the benefit of the patients therein.
- N Represents war service gratuities paid under the War Service Grants Act, 1944, and held by the Department for men under treatment. Payment in full is made when treatment is completed.
- O P.C. 38/850 of March 7, 1947, authorized the establishment of the fund and the transfer hereto of \$50,000 from the Central Trust Fund of the Army, Navy and Air Force Canteens. Debits represent payments, at the discretion of the Minister of Veterans Affairs, to former members of the Canadian Army and their dependents who require emergency financial assistance by way of loan or grant.
- P The duty of administering the Service estates of former members of the Army, Naval and Air Forces of Canada, who die while receiving hospital treatment or institutional care, under the control or direction of the Department, was transferred, under authority of P.C. 1822 of May 13, 1947, from the Minister of National Defence to the Minister of Veterans Affairs. The proceeds of these estates are credited to this fund, in which individual accounts are maintained and from which payments are made to beneficiaries on Departmental authorization.
- Q An amount of approximately \$6,000 credited to this account represents the balance of a fund which was derived from the canteen profits of World War 1, of which \$50,000 had previously been turned over to the United Services Fund of England for administration under the same regulations as the British Canteen Fund Profits. P.C. 2570 of July 3, 1947 authorized the Department to accept the above balance and disburse it according to the regulations of the United Services Fund. These moneys will continue to be administered for the benefit of ex-members of the Canadian Forces domiciled in the United Kingdom, in cases of special need and where no benefits are available under existing regulations or Acts.
- R Amounts credited to this Fund are derived from Re-establishment Credits authorized by section 7 of the War Service Grants Act, 1944, which provides, in part, that such amounts may be used for "the payment of premiums under any insurance scheme established by the Government of Canada". Where a veteran exercises this option, the amount required to effect annual premium payments on the insurance policy selected is withdrawn from his Re-establishment Credit account and credited to this Fund. As annual premiums become due, transfer is made from this Fund to the Insurance Fund to which premiums are payable.
- Withdrawals are also made if the death of a veteran occurs while there is a balance to his credit; such amounts are transferred back to his Re-establishment Credit account and credited to either current or previous years' expenditures, dependent on the date the original transfer was made. This also applies if a veteran, within the ten year period provided for in section 9 of the War Service Grants Act, cancels his policy or decides on a different method of payment.
- S Under section 16 of the Public Works Act, contractors are required to furnish security for the satisfactory performance of the work. This security may be in the form of cash (accepted cheque) or specified bonds. Cash deposits are credited to this account and bear interest at the rate of 2 per cent per annum compounded annually. Upon administrative certification, releases are made to contractors. Bonds furnished as security are held in the custody of the Minister of Finance but are not recorded in this account. At the close of 1947-48, bonds so held in respect of the Soldier Settlement and Veterans' Land Act amounted to \$17,300.
- T This account is maintained in connection with the provisions of the Returned Soldiers' Insurance Act, c. 54, 1920, as amended, which relates to life insurance for veterans of World War 1. Credits consist of premiums and interest, which is credited at the rate of 4 per cent per annum by the Department of Finance and charged to Interest on Public Debt. Debits represent payments of death and disabilities benefits and cash surrender values. The final date on which applications for this insurance might be received was August 31, 1933.
- U This account is maintained in connection with the provisions of the Veterans' Insurance Act, c. 49, 1944, which relates to life insurance for the veterans of World War 2. Credits consist of premiums and interest, which is credited at the rate of 3½ per cent per annum by the Department of Finance and charged to Interest on Public Debt. Debits represent payments of death benefits and cash surrender values.

- V The credit of \$42,988.43 represents transfers from Vote 474 for premiums, while the debits consist of (a) transfers to recoup that vote for payments of refunds of unearned premiums on cancelled policies totalling \$2,901.07 and (b) payments of fire losses, \$8,389.13.
- W This is a clearing account for the United Kingdom's portion of advances, and repayments of same, under the 3,000 British Family Settlement Scheme and the New Brunswick 500 Family Scheme. Debit balances are paid by the United Kingdom Government while credit balances are remitted to it.
- X Credits in this account consist mainly of initial payments by veterans, as provided under the Act, which are held in this account pending approval of loans. The balance is made up of general suspense items which cannot be allocated immediately.
- Y All cheques except those drawn against Open Accounts, which remain undelivered after six months subsequent to the date of issue are credited to this account pending claims therefor.
- Z The amounts charged to expenditures, beginning with the fiscal year 1945-46, to cover one-tenth of the amount of conditional benefits included in sales to veterans, have been credited to this account.

**Employees Receiving Salaries at Annual Rates of \$3,000 or over and
Travelling Expenses of \$500 or over**

The first list for each Division contains the names and annual salary rates of all salaried employees who were receiving \$3,000 or over as at March 31, 1948, or at dates of separation (shown in parentheses). Also included are travelling expenses of these employees where the amount was \$500 or over.

The second list for each Division contains the names of employees receiving annual salaries of less than \$3,000 who received travelling expenses of \$500 or over.

DEPARTMENT OF VETERANS AFFAIRS

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
OTTAWA—HEADQUARTERS ADMINISTRATION			<i>Ottawa—Continued</i>		
Woods, W. S. (Deputy Minister)	\$12,000 00	\$ 1,323 93	Badgley, F. C. (on loan from National Film Board)	4,620 00	751 22
Burns, E. L. M. (Assistant Deputy Minister) ..	10,000 00		Bain, T. D.	6,900 00	1,321 78
Bernier, J. M. (Associate Assistant Deputy Minister)	7,500 00		Baker, J. (Apr. 15) ...	3,900 00	
Melville, J. L. (Chairman, Canadian Pension Commission) ...	10,000 00	808 10	Barnes, H. M.	7,000 00	1,616 33
Warner, W. P. (Director General, Treatment Services)	10,000 00	1,622 59	Barrow, F. L.	4,740 00	
Garneau, F. J. G. (Chairman, War Veterans Allowance Board) ...	8,000 00		Bell, C. A.	5,100 00	1,645 16
Parliament, G. H. (Director General, Rehabilitation Services) ..	6,000 00	549 68	Bell, H. M.	3,900 00	1,029 70
Adams, J. H. F.	4,500 00		Benedict, L.	3,120 00	796 34
Alexander, G. T.	3,120 00		Berlyn, M. L.	3,120 00	
Allan, J. M.	5,000 00	565 94	Berry, R. A.	3,600 00	
Allen, B. W.	4,140 00		Black, C. F.	4,500 00	
Andoff, J. E. (Sept. 6) .	3,660 00		Boase, E. P.	5,000 00	
Archibald, R. S.	3,120 00		Bond, A. T.	5,400 00	
Armstrong, G. W.	3,420 00		Bowen, J. A.	3,120 00	
Arnold, M. B. (Aug. 7) .	3,000 00	690 96	Boyd, H. H.	3,960 00	
Atkinson, W. L.	4,980 00		Boyd, W. J.	5,400 00	
Aylesworth, M.	3,360 00		Bray, H.	7,000 00	1,761 66
			Bridges, E. S.	5,100 00	
			Bridges, H. A.	7,000 00	1,957 44
			Brown, F. H.	3,960 00	
			Brown, W. F.	5,340 00	
			Burke, G.	3,480 00	
			Butler, K. C.	4,860 00	
			(Sept. 26)		
			Cameron, G. L.	6,500 00	1,031 29
			Cameron, J. M.	3,360 00	
			Carter, C. W.	4,980 00	
			Cathcart, J. P. S.	6,000 00	
			Chaloult, J.	3,900 00	
			Chatwin, A. E.	4,500 00	1,159 00

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Ottawa—Continued</i>			<i>Ottawa—Continued</i>		
Chute, F. F.	7,000 00		Keillor, C. M.	7,000 00	1,044 00
Clark, M. S. (July 15) .	3,000 00		Kennedy, J. B.	3,600 00	
Collins, H. A.	4,980 00		(Mar. 31)		
Conn, H. A. L.	8,000 00		Kilgour, W. H.	3,240 00	
Connery, L. B.	3,600 00		(June 6)		
Connolly, J.	4,500 00		King, V. T.	3,120 00	
Convery, E. B.	6,600 00		Kinsman, J. D.	6,900 00	620 92
Corrigan, W. (Apr. 15)	3,120 00		Kirkwood, F. S.	3,120 00	
Crawford, A. W.	5,700 00		Laidlaw, R. G.	4,080 00	
Cross, P. B.	7,500 00	2,883 86	Langelier, O. F. B.	7,000 00	1,161 29
Cuddy, S. L. (on loan from Dept. of Trade and Commerce)	3,360 00		Latchford, J. K.	4,740 00	
Davidson, A. W.	6,000 00	868 82	Latham, W. J.	3,480 00	
De Graves, W. A.	6,500 00		Laurin, M. B.	4,980 00	
Derby, G. C.	8,000 00	856 33	Lavoie, M. A.	4,740 00	
Desloges, Y. L. G.	3,120 00	875 20	Leprohon, G. E.	7,000 00	
Devine, L. A.	3,240 00		Little, L. P.	4,980 00	
Dexter, W. E.	4,980 00		Lloyd, L. W.	3,420 00	
Dixon, A. J.	6,000 00		(May 31)		
Dunlop, E. A.	4,560 00	1,570 56	MacBeth, J. D.	4,080 00	
Eyres, H. H.	5,580 00		MacDermott, W. B.	6,300 00	
Farmer, G. R. D.	6,900 00		MacDiarmid, J. C.	3,900 00	714 23
Ferguson, G. A.	6,500 00		MacDonald, K. M.	3,960 00	
Firth, J. H.	3,480 00		MacFarlane, G. S.	4,200 00	
Firth, L. M.	4,800 00		MacFarlane, J. C.	4,500 00	
Fisher, A. G.	3,240 00		(Mar. 31)		
Forman, J. M.	7,000 00	1,207 28	MacFeeters, E.	3,900 00	
Forrest, E. C. A.	3,720 00		MacIntyre, D. E.	5,000 00	
Forsyth, W. C.	3,000 00		(Mar. 15)		
Fortey, A. L.	3,300 00		MacKenzie, A. R.	3,720 00	
Fumerton, C. A.	3,060 00		(Aug. 28)		
Gamble, J. E.	4,980 00		MacKenzie, F. D.	6,500 00	
George, W. H.	4,500 00		MacKenzie, K. C.	4,500 00	
(Mar. 31)			(July 26)		
Gill, C. V.	3,120 00		MacMillan, J. M.	3,120 00	
Gliddon, W. O.	5,100 00		Maley, S. C.	4,980 00	
Godbout, J. A. O.	3,900 00		Mann, G. L.	3,780 00	559 48
Gordon, R. J.	7,000 00	2,680 15	Manning, N.	4,200 00	
Gough, I.	3,900 00		March, A. C.	6,500 00	
Grabau, C. M.	4,380 00		Marples, R. B.	3,240 00	
Graham, C. C. P.	4,380 00		Matheson, J. K.	7,000 00	1,855 90
Graham, D. A.	5,100 00		Mattice, W. L.	3,300 00	
Graham, F.	3,960 00		Maynard, A. R.	5,000 00	1,064 64
Graves, A. F.	3,480 00		McCann, D. S.	3,120 00	
Grove, J. H. (May 11)	4,680 00		McCormick, A. M.	5,100 00	
Gudgin, H. O. (Oct. 31)	3,360 00		McCullough, O. L.	4,980 00	677 11
Gunn, W. G.	5,700 00	1,174 73	McKee, J. W.	6,500 00	
Halkett, N. M.	5,580 00		McLaren, M. M.	3,180 00	
Hall, A. H.	3,480 00		McLeod, A. J.	4,500 00	
Hamilton, C. A.	4,200 00		McNeil, J. H. K.	3,360 00	
Harbeson, A. E.	4,980 00		McTaggart, F. G.	4,680 00	
Harris, H. R. D.	4,740 00		Meikle, A. U.	6,000 00	1,060 58
Hogan, J. H.	5,400 00		Merrill, W. F.	3,480 00	
Holdsworth, W.	4,020 00		Mills, L. J. (Mar. 31) .	5,700 00	1,054 10
Howard, S.	3,420 00		Minns, E. H. (Feb. 16)	3,900 00	556 48
Howlett, G. P.	5,100 00		Misener, C. C.	6,000 00	502 48
Hughson, T. L.	4,380 00		Moore, R. J.	3,720 00	
Hunt, H. J. (Jan. 7) .	4,380 00	600 33	Moseley, J. W.	3,000 00	
Hurteau, J. L. A.	4,740 00		(Apr. 15)		
James, I. W.	5,280 00		Mott, F. A.	3,360 00	
Jamieson, H. W.	5,100 00	2,211 55	Murphy, H. E.	3,180 00	771 68
Jeffries, A.	3,000 00		Neale, J. E.	3,120 00	
Johnson, J. W.	3,900 00		Neill, A. C.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Ottawa—Continued</i>			<i>Ottawa—Concluded</i>		
Nichol, H. W. (Aug. 31)	3,900 00		Taylor, A.	3,240 00	865 52
Nodwell, G. R.	4,980 00		Taylor, R.	3,600 00	
O'Leary, E. L.	4,260 00	1,109 38	Taylor, R. A. (Oct. 22)	3,060 00	714 81
Outram, J. C.	3,120 00		Taylor, W. I.	5,400 00	
Pack, K. M.	4,200 00		Topp, C. B.	5,340 00	
Painchaud, J. R.	4,380 00		Turner, L. G.	3,240 00	
Parkes, J. G.	3,600 00		Turner, R. M.	3,240 00	
Parkinson, T.	3,420 00	579 99	Urie, G. N.	5,580 00	
Patrick, C. A.	4,740 00		Walker, R. K.	3,480 00	
Peart, D. R. (Oct. 31)	3,060 00		Ward, A. H. (June 2)	3,000 00	
Pelletier, J.	3,780 00		Wellwood, I. L.	3,420 00	
Pentland, B. G. (Mar. 31)	4,800 00		Whitcomb, H. A.	4,980 00	509 49
Perry, G. B.	3,120 00		Whyte, G. W.	4,740 00	
Philpott, P. J.	4,800 00	1,432 04	Wickwire, L. H.	3,960 00	712 54
Pickersgill, N. L.	7,000 00	3,316 70	Wilson, D. D.	5,220 00	
Pickworth, H. D.	3,840 00		Wilson, E. V.	4,740 00	1,167 51
Potts, A. E.	5,000 00		Wilson, R. C.	4,500 00	
Probe, J. O. (Apr. 3)	3,000 00		Wilson, W.	6,900 00	2,210 44
Pumphrey, K. A.	3,600 00	1,288 67	Winfield, G. A.	6,000 00	
Rapple, K. C.	4,380 00		Wodehouse, R. E.	9,000 00	
Reddoch, A.	3,480 00	532 56	Wright, A. M.	5,400 00	
Reid, E. B.	5,400 00	583 66			
Reilly, C. B.	7,000 00	1,633 74	DISTRICT OFFICES		
Richard, A. E. (Oct. 10)	5,000 00		Halifax:		
Richardson, E. F.	3,600 00	960 49	Fenton, T. (District Administrator)	5,700 00	522 49
Richardson, H. J.	4,980 00		Archibald, B. C. (Oct. 31)	3,900 00	
Riches, P. L. F. (July 9)	4,200 00		Bailey, G. E.	3,180 00	
Rider, E. J.	4,080 00		Barrett, F. G.	3,120 00	
Ridley, B. W.	3,120 00	536 50	Bates, J. F.	5,340 00	
Ritchie, K. S.	5,700 00		Baxter, R. A.	3,720 00	
Robertson, C. M.	3,780 00		Black, G. A.	4,800 00	
Rossiter, E. E.	3,000 00	745 21	Bland, S. S. (Oct. 11)	3,300 00	
Rowe, D. F.	3,900 00		Brown, A. E.	3,780 00	
Rowe, H. M.	3,000 00		Cameron, L. C. (Sept. 29)	4,500 00	
Rowswell, A. C.	5,580 00		Campbell, G. D.	4,500 00	
Roy, R. J. H.	3,780 00		Carney, M. J. (Dec. 31)	3,000 00	
Russell, B. W.	4,080 00		Coleman, G. P.	3,420 00	
Russell, F. J.	3,240 00		Collins, H. L.	3,000 00	
Russell, O. R. (Aug. 31)	4,020 00		Cossaboom, A. D.	3,420 00	
Rutherford, T. J. (Oct. 16)	6,900 00	879 32	Courtney, B. E.	3,420 00	
Ryan, M. M.	3,120 00		Craig, E. A.	3,600 00	
Sanders, J. L.	4,500 00		Creighton, G. E.	3,120 00	
Savoie, A. M.	4,260 00		Crosby, A. B.	3,900 00	
Selleck, G. F.	3,000 00		Curren, R. H.	3,000 00	
Senior, C. N.	5,500 00	873 29	Currie, B.	3,120 00	590 70
Shields, J. D.	5,580 00		Currie, W. A. (Dec. 31)	3,000 00	
Simpson, B.	3,960 00		Curry, E. L. (Apr. 7)	3,360 00	
Smellie, E.	3,000 00	1,081 15	De Wolfe, A. W.	3,000 00	
Smith, H. A.	3,600 00	988 78	Dibblee, H. F.	3,600 00	
Smith, L. M.	3,120 00		Dickie, I. H.	3,000 00	1,042 01
Southwell, W. J.	3,480 00		Dow, J. N. (Sept. 30)	3,000 00	852 47
Sparling, S. E.	4,980 00		Dowell, W. C.	4,080 00	
Steele, C. Y.	3,900 00		Drysdale, I. G. (Oct. 31)	3,000 00	1,065 45
Stevens, S.	3,240 00		Dunsworth, F. A. (July 21)	3,300 00	
Stewart, H. R.	4,200 00				
Stewart, L. C.	3,120 00				
Sully, N. C.	5,100 00				
Sutherland, J. A.	3,000 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Halifax—Concluded</i>			<i>Charlottetown—Concluded</i>		
Elliott, H. C. S.	4,740 00		MacDonald, L. F.	3,000 00	
Ferguson, E. A.	5,040 00		(Sept. 1)		
Fluck, W. L.	3,000 00		MacNeill, R. D.	4,740 00	
(Mar. 31)			Rogers, A. W.	3,000 00	
Fraser, L. M.	3,120 00		Smith, G. L.	4,260 00	
Glick, S. J.	3,300 00		Saint John:		
Gorman, T. B.	3,000 00	1,269 34	Jones, A. R. (District		
Harlow, C. M.	5,700 00		Administrator)	4,800 00	657 60
Henderson, R. S.	5,040 00		Baker, F. J.	3,120 00	
Homans, C. O.	4,500 00		Barnett, J. H.	4,200 00	
Lane, T. H.	3,420 00		Barry, J. W.	3,120 00	
Lapp, A. D. R.	5,340 00		Belding, C. E.	3,000 00	
Leslie, W.	5,340 00		(Sept. 10)		
Lindsay, R. D.	4,740 00		Branch, E. A. G.	6,300 00	
Logan, G. M.	5,040 00		Bustin, H. B.	4,740 00	
Lovett, J. F.	3,000 00	1,028 44	Calnek, S. H.	4,740 00	
Lugar, W. R. B.	3,600 00		Carruthers, W. C.	4,080 00	
MacDonald, C. C. ...	4,500 00	685 81	Comeau, H. R.	3,120 00	
MacDonald, C. J. ...	5,100 00		Crockett, W. G.	3,000 00	1,443 99
MacIsaac, S. C.	3,000 00		Crotte, E. H.	3,000 00	1,550 50
MacKenzie, K.	3,480 00		Davidson, V. D.	3,300 00	
MacKenzie, K. A.	3,000 00		(Dec. 31)		
(Dec. 31)			Dolan, R. J.	4,500 00	
MacKinnon, C. G. ...	5,100 00		Dunham, F. J.	3,000 00	803 93
MacLeod, C.	5,700 00		Farrell, W. A.	5,100 00	
MacLeod, G. C.	4,080 00		Fitzgerald, E. B.	3,600 00	
MacPhee, M.	3,000 00		Galbraith, F. A.	3,720 00	
Manchester, J. S.	3,300 00		(July 31)		
Maxwell, B. R.	5,400 00		Gamblin, G. A.	3,420 00	
McDonald, A. D.	4,500 00		Garavich, J. L.	3,300 00	
(Feb. 20)			(Nov. 1)		
Miller, D. L.	3,300 00		Harris, W. J.	3,120 00	
Noble, J. A.	6,300 00		Henderson, M. H.	3,300 00	
North, F. J.	3,120 00		Hickey, R. J.	3,360 00	
Northup, F. F.	3,120 00	503 27	(Oct. 8)		
Perrin, G. S.	3,000 00		Kelley, G. K.	3,420 00	
Quigley, J. G.	3,120 00		Kelly, R. J.	3,000 00	
Rankine, J. (June 4) ..	4,260 00		Kennedy, K. S.	3,480 00	
Ritchie, J. A.	3,420 00		Langstroth, R. S.	4,740 00	
Robb, I. S. (Aug. 30) .	3,300 00		Leatherbarrow, A. T. ..	4,740 00	
Roome, G.	3,120 00	1,686 48	Logan, J. T.	3,120 00	
Ross, H. R. (Oct. 31) .	4,800 00		MacFarlane, R. M. ...	3,780 00	530 61
Seeger, N. M. S.	3,600 00		MacPherson, R. H. ...	3,300 00	
(Mar. 31)			Maddison, G. E.	4,980 00	
Smith, C. G.	4,740 00		(Oct. 26)		
Smith, P. M.	3,600 00		Massie, R. A.	4,740 00	
Smith, S. D.	3,000 00	961 72	McGinn, P. P.	3,120 00	
Stewart, J. M.	4,080 00		McGonigle, R. H. ...	4,500 00	
Stoddart, R. H.	3,000 00		McIntyre, A. J.	4,500 00	
(Dec. 31)			McKay, C. O.	4,800 00	
Tufts, A. C.	4,080 00		McLellan, N. W.	5,100 00	
Turnbull, G. V.	4,080 00		McMahon, J. L.	3,000 00	
Wallace, H. M.	3,300 00		(Sept. 15)		
Weldon, C. L.	3,900 00		McQuaid, G. D.	5,400 00	
(July 31)			Michaud, A. H.	3,000 00	
Wier, H. V.	3,120 00		(Apr. 15)		
Wylde, H. G.	3,120 00		Mundle, A. M.	3,480 00	
Charlottetown:			Murphy, W. J.	5,340 00	
Conrad, F. B. (District			Murray, W. H.	3,120 00	
Administrator)	3,420 00		Peden, F. E.	3,000 00	
Bell, D. M.	3,120 00		Porter, D. F. W.	5,400 00	
Jenkins, W. L.	3,120 00		(June 7)		
Johnston, K. M.	3,120 00		Pratt, C. M.	5,040 00	
			Schofield, J. D.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Saint John— <i>Concluded</i>			Montreal— <i>Continued</i>		
Scott, R. P.	3,600 00		Argue, A. F.	5,040 00	
Sutherland, D. F.	3,300 00		Aubert, W.	3,000 00	
Walter, A. B.	6,600 00		Bailey, G. S. D.	3,300 00	
Watts, H. M.	3,300 00		Barrie, W. F. (Sept. 24)	3,000 00	
Quebec:			Baylis, G.	3,120 00	
Francoeur, G. U. (Dis-			Beauvais, P. E.	3,120 00	
trict Administrator) .	5,280 00		(Mar. 31)		
Barry, J. P. (June 7) ..	3,000 00		Beckingham, W. W. ...	3,360 00	
Beaudin, A. D.	5,400 00		Benoit, P.	3,120 00	872 77
Beaulieu, E. (May 2) .	3,900 00		Binns, R. E. C.	3,600 00	
Bellavance, C.	3,120 00		Blais, R.	3,300 00	
Cantin, L. J. G.	3,780 00		Bolduc, J. L. (Sept. 30)	3,000 00	
Carette, J. L. G.	4,500 00		Bourgeault, J. A.	3,600 00	
Caron, M. (June 30) ..	3,900 00		Boyd, G. H.	5,120 00	
Coote, J. G.	3,300 00		Bracken, A. D.	3,900 00	
Couillard, J. M.	5,100 00		(June 30)		
(June 30)			Brault, G. R.	4,260 00	
Delage, M.	4,080 00		Bremner, W. N.	5,400 00	
Demers, C. V.	5,040 00		Brown, H. S. L.	3,600 00	
Dery, J. A. R.	3,000 00		Brunet, A. J.	4,740 00	
Dugal, G. H. (Dec. 31).	3,120 00		Burgess, J. F.	3,000 00	
Dunne, R. F. (Mar. 22)	3,300 00		(Dec. 31)		
Dupuis, M.	3,120 00		Bythell, J. F. (Feb. 16) .	3,120 00	
Filteau, G.	3,600 00		Campbell, E. J.	3,180 00	
Gagnon, J. A. A.	3,720 00		Carr, A. E.	3,120 00	998 36
(Sept. 30)			Carroll, J. J. (May 31) .	5,400 00	
Garneau, M.	3,600 00		Champagne, E. O.	3,120 00	
Gosselin, J. P. Y.	3,780 00	1,394 42	Chartier, J.	5,100 00	
Husbands, W. E.	3,120 00		Chartrand, R. L.	3,120 00	
Jobin, J. H.	3,120 00		(Apr. 30)		
Lachance, J. P.	3,120 00		Clark, J. W.	3,300 00	
Langlois, J.	3,480 00		Clay, M. A.	4,740 00	
Lapointe, A. J.	3,960 00		Clayton, G. L.	3,000 00	
Larue, A.	3,900 00		Clements, H.	3,120 00	
Latour, G.	3,900 00		Clements, H. E.	3,000 00	
Laurin, C. H.	4,620 00		(July 31)		
(June 30)			Coffey, T. H. (Aug. 31)	6,480 00	698 80
Legendre, A.	3,420 00		Cohen, A. (Aug. 16) ...	3,300 00	
MacKinnon, H. N.	4,080 00		Coulson, E. G.	4,800 00	
Mercier, J. P. A. J.	4,500 00		(Sept. 21)		
Morin, V. (Sept. 19) .	3,000 00		Cuddihy, B. (Dec. 31) .	3,000 00	
Painchaud, M.	3,000 00		Currie, C.	3,120 00	
Pfeiffer, W. M.	4,500 00		Dallain, L.	3,900 00	
Robert, G.	3,000 00		Dancey, T. E. (Dec. 31)	7,200 00	1,166 11
Rooney, J. W.	4,740 00		D'Aoust, J. O.	3,600 00	
Rousseau, J. (May 10)	3,300 00		Delahaye, A. L.	4,500 00	
Saint Martin, J. P. ...	3,900 00		Desjardins, A.	4,080 00	
(July 31)			Desjardins, H. A.	3,120 00	
Scott, H. E.	3,900 00		(Mar. 31)		
Thivierge, J. P.	3,600 00		Desjardins, L. H.	3,480 00	
(Apr. 15)			(Mar. 31)		
Tremblay, L.	3,300 00		Dickison, J. C.	3,300 00	
Turmel, J. T.	4,740 00		Dubeau, J. A. M.	3,300 00	
Voyer, V. (Oct. 15) ...	3,900 00		Duncan, J. W.	3,000 00	
Montreal:			(May 31)		
Hague, H. M. (District			Dunn, W. F.	4,740 00	
Administrator)	6,900 00		Dupuis, J. G. R. Y. ...	4,500 00	
Abraham, J. W.	5,040 00		(June 23)		
Ackerley, P.	3,540 00		Dupuis, R. (Apr. 30) ..	3,720 00	
Adams, G. T.	7,200 00	689 06	Edington, A. M.	5,100 00	
Aikens, R. L.	3,300 00		Edwards, F. J.	3,900 00	
Akin, J. C. L.	3,000 00		Edwards, P.	4,500 00	
Allen, P. W.	3,240 00		Fellows, W. A.	3,000 00	
Angrove, R. H.	5,040 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Montreal—Continued</i>			<i>Montreal—Concluded</i>		
Field, A. T.	3,420 00		McFarlane, J. D.	3,120 00	
Fortune, D.	4,380 00		McGibbon, R. H.	5,100 00	
Fournier, C.	4,380 00		McIntosh, F. B.	4,080 00	
Fransham, J. H.	3,000 00		(May 16)		
(Feb. 21)			McIntyre, J. M.	3,420 00	
Frechette, H. F. E. ..	4,260 00		McKeown, J.	3,300 00	
Fulford, G. L.	3,600 00		McQuitty, M.	6,000 00	
Fulton, J. R. W.	3,300 00		Meilleur, R. N.	3,000 00	
Furlong, M. G.	3,120 00		Mickie, J. B. A.	3,420 00	
Gelinas, A.	5,100 00		Miller, G. G. (Jan. 31)	3,000 00	
Gerrie, J. W.	3,600 00		Mollett, R. J.	3,360 00	
(Jan. 31)			Morton, A. C.	3,300 00	
Gingras, G.	4,800 00	631 44	Murdock, W. G.	3,120 00	
Graves, H. B.	5,100 00		Neufeld, A. H.	5,100 00	
(Jan. 10)			Ouimet, A.	4,260 00	
Grenier, J.	3,120 00		Panneton, P.	3,000 00	
Hamilton, R. C. M.	6,300 00		(Sept. 30)		
Harris, M. C.	3,000 00		Paquin, J. H. E.	3,120 00	880 75
Hebert, J. G.	3,420 00		Patenaude, E.	4,080 00	
Henry, W. R.	3,600 00		Patrick, J. W.	3,300 00	
Hogg, F. J. (Jan. 27) .	3,900 00		(Feb. 16)		
Hutchison, G. A.	3,300 00		Payette, J. M.	4,740 00	
Isseman, A. L.	3,000 00		Peck, C. A.	3,300 00	
(Apr. 26)			Perreault, W. J.	3,420 00	
Jean, A. F. R.	3,900 00		Perron, J. L.	4,080 00	
Johnston, K. B.	3,000 00		Place, R. E. G.	3,300 00	
(Dec. 15)			(June 30)		
Johnstone, H. C.	4,080 00		Plouffe, L. L.	4,440 00	
Joubert, L. de G.	3,000 00		Poole, J. B.	3,780 00	
(Oct. 11)			Pouliot, J. L.	4,080 00	
Karp, D.	3,000 00		Prevost, P. L.	3,000 00	1,125 46
Katz, A. H. (Sept. 13) .	3,300 00		Rand, C. G.	3,300 00	
Kennedy-Reid, N.	3,000 00		Robertson, C. T.	3,300 00	
Kirk, C. M.	4,740 00		(Nov. 30)		
Kirk, T. E.	6,000 00		Ross, M. V. (June 11) .	3,000 00	
Lachance, J. H.	3,600 00		Rothwell, J. C.	6,300 00	
Lachance, M. (Dec. 13)	3,900 00		Roy, J.	3,300 00	
Laing, W. A. R.	3,900 00		Schneiderman, C.	3,300 00	
Lalonde, J. G. W.	5,100 00		Segall, S.	3,300 00	
Lamoureux, L.	6,000 00		Shaw, J. W. R.	3,360 00	
Lanthier, J. C.	4,260 00		Smith, J. R.	3,300 00	
(Feb. 21)			Starkey, D. H.	7,200 00	1,464 91
Lapin, L.	3,420 00		Stephens, S.	3,240 00	
Laplante, J. P.	6,300 00		Stern, L. G. (Oct. 31) .	3,900 00	
Lavigne, L. F.	4,980 00		Stone, S.	3,000 00	
Law, D. T.	3,300 00		Sutherland, C. G.	3,000 00	
Lemire, J. E. L.	4,260 00		(Nov. 12)		
Letourneau, C. U.	6,600 00		Taillefer, R. E.	3,120 00	
Light, W.	4,800 00		Temple, A. D.	6,000 00	
Loban, L.	5,100 00		Thibault, M. A.	4,740 00	
Loignon, G. (Dec. 31) .	3,000 00		Thompson, A. E.	5,040 00	
Louson, I. H.	3,120 00		Townsend, R. J.	3,420 00	
MacDonald, G. M.	5,400 00		(Feb. 28)		
MacKay, F. H.	3,000 00		Trepanier, L. E.	3,480 00	903 02
(Sept. 7)			Turcot, E. A.	5,040 00	
MacNeil, J. J.	3,420 00		Turgeon, P. A.	3,300 00	
Magny, G. N.	3,360 00		(Sept. 30)		
Mallette, E.	4,080 00		Vachon, L. R. J.	3,120 00	
Martin, A. B.	3,540 00	1,063 23	Valade, L. R.	3,120 00	2,740 33
Masson, H.	3,900 00		Vallerand, M. A.	3,000 00	1,961 27
McCormick, M. E.	3,600 00		Watson, D. R.	3,000 00	
McCrae, F. W.	3,600 00		Whittaker, G.	3,120 00	
(Apr. 15)			Wilkie, A. L. (Dec. 31)	3,000 00	
McDonald, S. J.	3,000 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Ottawa:			Kingston:		
Megloughlin, W. B. (District Administra- tor)	4,500 00		Abraham, R. W. K. (District Administra- tor)	4,500 00	543 89
Amyot, F.	3,120 00		Baker, J. E.	4,740 00	
Armstrong, J. C.	4,500 00		Benson, R. A.	6,000 00	
Ballantyne, W. H.	4,920 00		(Apr. 14)		
Bowie, M. R. (Nov. 30)	4,500 00		Bird, E. S.	5,040 00	
Bradley, J. P.	3,300 00		Boyd, A. A.	4,740 00	
(Aug. 31)			Breck, T. G.	3,600 00	
Brown, L. W.	6,000 00		(Apr. 30)		
Cairns, R. M.	4,500 00		Burleigh, H. C.	4,080 00	
Campbell, D. I.	3,300 00		Burrows, A. B.	3,120 00	
(June 26)			Clegg, G. G. (Mar. 31) ..	4,080 00	
Churchward, S. G.	3,780 00		Edie, D. R.	3,120 00	
Clayton, A. B.	3,900 00		Fleming, H. R.	3,000 00	1,021 07
Dallamore, V. H.	3,120 00		Gage, N. S.	4,080 00	
Dickie, A. E.	3,480 00		Gibson, J. E.	3,300 00	
Edmison, E. R.	4,740 00		Gorman, M. E. (Oct. 6)	4,800 00	
Ellis, R. A.	3,120 00		Higgins, W. H.	3,120 00	
Flegg, R. F.	5,040 00		Holden, H. M.	3,900 00	
Graham, M. D.	4,980 00		(Aug. 7)		
Graves, H. C.	3,600 00		Hopkins, B. H.	3,420 00	
Hercus, C. M. (May 31)	3,000 00		(Dec. 31)		
Holley, T. G.	3,480 00		Hurley, F. H.	3,120 00	
Hollingsworth, J. S. ...	3,780 00		Keir, J. J.	3,120 00	
Howard, M. J.	4,080 00		Knapp, N. S.	3,900 00	
Jackson, J. L.	3,120 00		Lloyd, H. H. (Nov. 30)	3,900 00	
Jacques, F. A.	3,120 00		Loranger, J. J. de G. ..	3,000 00	
Joynt, W. G.	4,740 00		MacMillan, A. A.	3,300 00	
Juvet, C. S.	3,000 00		(Apr. 30)		
Keating, M. A.	3,120 00		MacNeill, C. H.	4,800 00	
Knott, W. G.	3,600 00		Marshall, D. H.	3,900 00	589 61
Laws, R. B.	3,120 00		McCallum, A. H.	3,240 00	
Lemoine, M. O.	3,300 00		(June 21)		
Logan, F. L.	3,120 00		McLean, B. M.	3,600 00	
MacGillvray, G. S. ...	3,840 00		Milne, K. W.	4,500 00	
MacIsaac, J. A.	3,900 00		Powell, W. E.	3,120 00	
Malloch, N. C.	3,000 00		Reid, F. L.	4,740 00	
Marshall, E.	4,080 00		Richmond, M. P.	3,000 00	
McKinley, F. A.	3,420 00		(Apr. 30)		
McLellan, A. J.	3,900 00		Robinson, H. P.	3,120 00	
(Jan. 31)			(Oct. 27)		
Miller, W. T.	3,120 00		Ross, J. A.	4,080 00	
Mossington, H. R.	3,120 00		Selby, H. R.	3,000 00	
Myles, W. M.	4,080 00		Skinner, W. E.	3,000 00	
Nicol, J. I.	3,120 00		Sorby, L. C. B.	3,120 00	
Patton, J. O. (Apr. 30)	3,300 00		Sparling, E.	3,600 00	
Pedley, W. H.	5,100 00		Sproule, H. F.	4,500 00	
Phillips, F. S.	3,480 00		Stephenson, J. C.	3,120 00	
Rogers, C. J.	4,500 00		VanLuven, O.	4,500 00	
Rosser, G. L.	3,120 00		Wiseman, C. R.	3,720 00	
Scott, G. O.	4,500 00		Wyatt, C. C. (Apr. 30)	4,500 00	
Smith, C. L.	3,420 00		Toronto:		
Smith, T. C.	3,900 00		Deguerre, H. W.	6,600 00	
Smith, W. H.	4,740 00		(District Administrator)		
Victor, M. B.	3,300 00		Adams, H. R.	4,500 00	
Whinney, E. M.	3,000 00		Anderson, J. D.	3,960 00	
(July 31)			Anglin, G. C.	6,300 00	
Williams, W. O.	3,900 00		Armstrong, R. J. W. ...	3,120 00	
(Oct. 15)			Arthurs, R. G. S.	3,420 00	
Willoughby, J. B.	4,800 00		Aylesworth, F. A.	3,000 00	
(June 30)			(July 27)		
Young, J. K. C.	3,720 00		Baillie, W.	6,300 00	
			Barnet, J. D.	4,080 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Toronto—Continued</i>			<i>Toronto—Continued</i>		
Bateman, W. E.	3,300 00		Goldberg, L.	3,300 00	
(Aug. 29)			Gordon, E. S.	3,240 00	
Bell, E. G.	4,740 00		Gordon, M. K.	4,740 00	
Bell, J. K. (Feb. 19) ...	4,680 00		Goulding, F. E.	3,420 00	
Bennett, D. L.	3,120 00		Graham, D. C.	3,300 00	739 11
Bennett, J. J.	3,360 00		(Dec. 31)		
(Mar. 31)			Griffin, B. M.	4,740 00	
Blanchard, A. J.	6,300 00		Grimshaw, C. M. I.	3,660 00	
Boccicus, C. S.	3,120 00	637 27	Haldenby, C. N.	3,120 00	
Boothroyd, W. E.	3,900 00		(Mar. 31)		
Boulding, C. R.	4,740 00		Hall, J. G.	3,420 00	
Bradley, R. M.	5,100 00		Harvie, R. M.	4,740 00	
Bradley, W. R.	3,120 00		Heard, K. M.	3,840 00	576 87
Bright, J. H.	3,300 00		Hider, W. F.	3,120 00	
(Apr. 13)			Hill, R. H.	3,120 00	
Bromley, A. J.	4,740 00		Hillary, N. L.	4,800 00	
Brown, F. E.	3,120 00		Hollis, K. E.	6,600 00	
Bryan, B. G.	4,380 00		Holloway, R. D.	3,360 00	
Burke, D. T.	7,200 00		Holmes, S. J.	4,500 00	
Butsen, F. W.	4,200 00		Honey, E. M.	4,500 00	
Butt, E. G.	3,900 00		Hounsom, A. E.	3,600 00	
Cahoon, E. B.	3,900 00		Hughes, R. W.	4,080 00	
Cain, M. C.	4,740 00		Hunter, G. I.	3,120 00	
Campbell, D. M.	6,300 00		Irwin, O. R.	3,420 00	
Carpenter, F. I.	3,600 00		Irwin, R. T. (Feb. 29) .	3,120 00	
Catto, J. A.	3,600 00		Jackson, H. A.	3,000 00	
Cawthorpe, J. G.	3,000 00		(Mar. 31)		
Charlton, F. G.	3,000 00		Jamieson, R. A.	3,600 00	
Clinckett, F. R.	3,300 00		(Dec. 31)		
Conway, H. R.	3,900 00		Jellicoe, T.	3,300 00	
Cook, M. W.	3,000 00		Johnson, J. M.	3,300 00	
Cooper-Cole, C. E. ...	3,600 00		Jones, F. K.	3,000 00	
(Dec. 31)			Jones, W. F.	3,300 00	
Coulter, G. A.	3,000 00		Jousse, A. T.	4,680 00	
(Feb. 29)			Keevil, R. F.	4,800 00	
Coward, G. S.	3,120 00		Kenny, R. Y.	4,740 00	
Cranfield, H. V.	4,800 00		Kidd, E. E.	3,360 00	
(Dec. 31)			Kitchen, J. A.	3,000 00	
Creed, E. M.	3,000 00		(May 21)		
Crossley, C. J.	3,780 00		Knight, C. N.	3,600 00	
Currier, T. E.	3,300 00		Kyles, N. B. (Nov. 30) .	4,500 00	
Dale, G. M.	6,300 00		Landriau, F. A.	3,900 00	
Dales, C. W.	4,740 00		Lawrence, M. F.	3,120 00	
Dawson, B.	3,900 00		Lawson, G. A.	5,340 00	1,088 62
Devitt, G. W.	3,120 00		Lee, E. G. (Mar. 31) .	3,120 00	
Doughty, H. D. N. ...	3,120 00		LeMasurier, H. E.	4,380 00	
Duff, J. H.	4,800 00		Liddell, W. A.	3,300 00	
Eby, B. S.	3,360 00		(Mar. 31)		
Eccleston, W. M.	5,040 00		Lindsey, C. B.	3,120 00	
Elkerton, F. J.	4,500 00		Little, O. J. S.	5,400 00	
English, J.	3,120 00		MacDonald, J. M.	3,120 00	
Ferguson, J. G.	5,280 00		MacGregor, A. E.	3,780 00	
Findlay, D. G.	4,080 00		MacKenzie, D. J.	3,300 00	
Finlayson, D. R.	4,980 00		(Feb. 13)		
Fletcher, A. A.	3,000 00		MacKey, W. J.	3,480 00	
(Dec. 31)			MacPhee, A. C.	3,300 00	
Forman, J. H.	3,000 00		(Dec. 31)		
(May 20)			Martin, W. E.	4,080 00	
Fowler, J. R.	3,300 00		(June 30)		
Fradley, A.	3,000 00		Maynard, S. J.	3,480 00	
Frost, I. R.	3,000 00		McCann, H. J.	4,500 00	
Gammell, J. B.	3,120 00		McCart, H. W. D.	3,000 00	
Gillespie, A. M.	3,120 00		(Dec. 31)		
(Mar. 31)			McCarthy, D. D.	3,300 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Toronto—Continued</i>			<i>Toronto—Concluded</i>		
McCausland, G. A. D. (Jan. 3)	3,120 00		Taylor, C. A.	4,500 00	
McDonald, J. W.	4,080 00		Thomas, B. H.	3,120 00	
McLachlan, H. T.	4,080 00		Thomas, R. A.	4,440 00	
McNaughton, D. E. ...	3,180 00		Van Nostrand, F. H. .	6,600 00	
McNeill, E.	4,500 00		Wales, W. F.	3,300 00	
McRae, G. W.	4,380 00		(Dec. 31)		
Merritt, J. W.	4,740 00		Watson, H. E.	3,000 00	
Mickleborough, K. M..	3,300 00		Welton, H. N.	4,080 00	
Mills, J. D.	6,300 00		Whipple, H. M.	3,120 00	
Moore, C. W.	3,120 00		Whitten, A. R.	4,380 00	
Morrison, L. B.	3,120 00		Wilson, R. (Oct. 16) .	3,780 00	
Morrow, J. B. K.	3,120 00	2,043 86	Wilson, T. S.	3,300 00	
Neil, R. H.	3,420 00		Wood, P. S.	3,600 00	
Nettleton, J. M.	5,700 00		Wright, W. F.	3,420 00	
Norwich, A. C.	5,820 00		Wright, W. W.	3,000 00	
Olsen, S. G.	3,000 00		(Nov. 19)		
Page, N. A.	4,740 00		<i>Hamilton:</i>		
Paterson, J. F.	6,000 00		Bryers, B. H.	4,740 00	
Pearson, J. D.	3,120 00		(District Administrator)		
Peterson, C. P.	4,260 00		Anderson, H. J.	3,000 00	
Plummer, J. O.	3,780 00		(Feb. 29)		
Pope, C. A.	3,360 00		Arrell, G. L.	3,240 00	
Powell, M.	3,120 00		Banting, A. D.	3,240 00	
Purchase, W. K.	3,000 00		Barron, J. H.	3,360 00	
(Jan. 31)			Bird, W. E. (Dec. 31) .	3,420 00	
Rae, C. A.	7,200 00	608 49	Buchanan, T. M.	3,120 00	830 18
Rae, J. M.	3,420 00		Burbridge, D. A.	3,000 00	
Ramsden, F. C.	3,000 00		(June 30)		
Ranney, J. J.	3,120 00		Burton, R. B.	3,360 00	
Reid, J. K.	3,120 00	1,134 67	(Feb. 29)		
Rider, R. C.	5,100 00		Curry, B. H.	3,300 00	
Roberge, A.	3,240 00		(Mar. 31)		
(Mar. 31)			Ellis, W.	3,000 00	
Robinson, H. E.	5,340 00		Forsyth, D. A.	4,400 00	811 61
(Dec. 31)			Gartshore, J. B.	3,420 00	
Roger, A. T.	4,740 00		Gibson, M. J.	5,040 00	
Ross, M.	5,100 00		Gillrie, R. B.	4,740 00	
Russell, J. L.	3,800 00		Gladman, M. F.	3,900 00	
(Dec. 31)			Godard, W. R.	4,080 00	
Ryan, P. A.	3,300 00		Hull, C. C. (Apr. 30) .	3,000 00	
Sansone, M. A.	3,120 00		Kilburn, L. A.	4,740 00	
Searle, M. A.	4,080 00		Leavitt, H. R.	3,780 00	
Seymour, B. A.	3,300 00		Martin, H. L. S.	3,900 00	
Shapley, J. M.	5,100 00		(June 30)		
Shirton, G. K.	4,080 00		McMurray, J. A.	3,120 00	
Shouldice, V. W.	3,480 00		Montague, W. H.	4,080 00	
Silversides, J. L.	3,300 00		Northover, H. W.	3,000 00	770 32
Sims, H. A.	3,300 00		Overholt, F. (Nov. 27)	4,860 00	
Skeaff, J. M.	3,120 00		Ratcliffe, C. J.	3,120 00	
Slade, H. C.	3,300 00		Riddolls, W. E.	4,740 00	
Sparks, H. S.	3,720 00		(Feb. 29)		
Sparks, W. E. L.	4,740 00		Robertson, M. R.	3,000 00	
Spencer, A. F.	3,120 00		(Apr. 19)		
Spring, P. J.	3,360 00		Roderick, J. H.	4,080 00	
(Mar. 31)			Rumball, J. K.	3,000 00	
Stagg, A. C.	3,000 00		(Mar. 31)		
Stewart, D. W.	4,500 00		Saville, H.	3,600 00	
Stewart, E. A.	4,080 00		Sayles, J. H.	3,120 00	
Strachan, J. G.	3,000 00		(Mar. 31)		
(Dec. 31)			Scott, D. S.	3,480 00	
Straiton, R. C.	3,120 00		Shrum, L. K.	3,240 00	
Strebig, D. L. M.	4,500 00		Steel, H. W.	3,900 00	
Sutton, I.	5,340 00		Thomson, W. H. B. .	3,600 00	
			Tyrell, W. C.	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Hamilton—Concluded</i>			<i>London—Continued</i>		
Warren, D. A.	4,800 00		Crouch, R. B.	3,000 00	
(June 30)			Curtis, C. F.	4,080 00	
Wilcocks, L. C.	3,120 00		Curtis, F. W. (Apr. 30)	3,300 00	
Wilson, A. K.	3,600 00		Davis, H. B.	3,120 00	
Woods, W. J.	3,120 00		Davis, H. P.	3,000 00	
Yeates, A. M.	4,500 00		DeBeaupre, E. J.	4,080 00	
<i>North Bay:</i>			Dillon, M. E. (Apr. 30)	3,000 00	
Elliott, O. C.	4,980 00	694 86	Donaldson, C. Y.	3,000 00	
(District Administrator)			Doohan, W. P.	3,120 00	
Armstrong, W. F.	4,740 00		Dougall, R. P. I.	3,900 00	
Cowie, G. A.	4,500 00		(July 31)		
Cullen, C. R.	3,360 00	524 81	England, N. J.	3,420 00	
Follis, G. S.	3,000 00	1,069 24	(Dec. 31)		
Labrick, M. P.	3,120 00	705 45	Erskine, N. R.	3,120 00	
Malone, A. F.	3,720 00	521 24	Evans, A. E.	3,000 00	
McKee, M. R.	3,780 00		(Jan. 31)		
Pettapiece, A. S.	3,420 00		Ferguson, W. R.	3,120 00	
Procunier, C. W.	4,500 00		Fry, W. R.	4,740 00	
Rapple, R. E.	3,480 00		Glass, L. G.	3,000 00	
Russell, J. C.	3,120 00		Goddard, E. S.	7,200 00	
Smith, R. H.	3,600 00		Goldston, R. G.	3,120 00	
Stockley, F. G.	3,480 00		Gordon, M. L.	3,000 00	
Tuttle, J. H. (Apr. 19)	3,000 00		Gregory, A. W.	4,740 00	
Weissgerber, L. A. ...	4,740 00		Guyatt, B. L.	5,700 00	
(Jan. 22)			Hadwin, H. S.	3,120 00	
Young, J. F.	3,120 00		Hare, M. P. A.	3,120 00	
<i>London:</i>			(Apr. 8)		
Harris, W. E.	6,000 00		Harris, G. E.	3,300 00	
(District Administrator)			(Dec. 31)		
Aberhart, W. R.	4,740 00		Haylett, A. D.	3,420 00	766 66
Armstrong, E. C.	4,260 00		Hitchins, W. E.	3,120 00	
Armstrong, W. W.	3,000 00	671 04	Irvine, H. J.	4,080 00	
Atkinson, S. E.	3,000 00		Janes, F. A.	3,900 00	
Balfour, J. D.	6,300 00		(Nov. 24)		
Bateson, F. R.	4,500 00		Johnson, G. H.	3,240 00	
Beattie, J. H.	3,900 00		Keeley, C. D.	3,300 00	
(July 7)			King, J. E. (July 12)	3,720 00	
Bell, C. G.	4,740 00		Knox, H. C.	3,300 00	
Blair, J. F.	4,500 00		Laing, W. O.	4,080 00	
Brown, B. C. (Nov. 30)	3,300 00		Latchford, L. G.	3,420 00	
Brown, C. M. (Apr. 24)	3,300 00		Lea, H.	3,240 00	
Brown, G. H.	4,500 00		MacKenzie, K. A.	3,480 00	
Brown, W. J.	3,000 00		MacLennan, D. G. ...	3,120 00	
(Sept. 20)			MacMahon, H. B.	3,120 00	
Bruce, G. N.	4,300 00		McArthur, G. C.	3,000 00	
Buck, H.	5,340 00		McKercher, A. E.	5,400 00	
Bugg, W. J. F.	4,260 00		McKone, B.	4,500 00	
Burnett, W. H.	3,900 00		McLachlin, J. A.	3,300 00	
(Dec. 31)			(July 7)		
Busby, E. D.	3,300 00		McLean, W. J.	4,980 00	
(Dec. 31)			McLeod, J. G.	3,660 00	
Campbell, J. A. M. ...	4,260 00		(Jan. 16)		
Carmichael, L. D.	4,080 00		McLeod, T. R.	4,500 00	
Carr, L. A.	6,000 00		Menzies, D. K.	3,120 00	837 30
Carscallen, H. B.	5,340 00		Metcalf, E. V.	5,700 00	
Chesham, E. N.	3,120 00		Metcalf, V. H.	3,000 00	
Cocks, H. F. C.	3,000 00		(Apr. 30)		
Cramer, R. W. I.	4,500 00		Morrow, R. T.	3,360 00	
Crampton, H. R.	3,600 00		Nelson, F. H.	4,500 00	
Crassweller, H.	3,000 00		Nolan, J. W.	3,120 00	
(Oct. 31)			Norry, H. T.	5,340 00	
Crawford, O. W. E. ...	3,720 00		Payne, F. J.	3,000 00	
Crooks, H. D. C.	3,120 00		(Apr. 30)		
Cross, W. D. S.	5,700 00				

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>London—Concluded</i>			<i>Winnipeg—Continued</i>		
Peever, M. G. (Apr. 30)	3,300 00		Dunlop, W. R.	5,400 00	1,054 32
Pilkey, J. H.	4,740 00		Edmison, J. N.	3,300 00	
Potter, P. R.	3,420 00		Elliott, W. A.	3,120 00	
Radway, F. S.	3,900 00		Ellis, H. E.	3,120 00	
Rogers, K. F.	4,440 00		Ezard, A. R. (Sept. 6)	3,900 00	
Rogers, S. O.	5,700 00		Fairfield, G. C.	4,500 00	
Scandrett, W. L.	3,120 00		(Apr. 30)		
Sharp, J. D.	3,120 00	1,127 48	Fetridge, J. G.	3,300 00	
Stephens, R. W.	4,980 00		(Apr. 30)		
Stewart, M. C. I.	3,000 00		Fraser, W. B.	3,120 00	
Strickland, C. H.	3,000 00		Fryer, G. E.	4,500 00	
Thomson, H. W.	3,000 00		Funnell, R. H.	3,600 00	
Tillman, W. A. (Aug. 15)	3,300 00		Fyfe, J. G. (June 15)	3,900 00	
Todd, A. P.	3,000 00		Godfrey, R. F. (Apr. 7)	3,000 00	
Towers, T. L.	4,800 00		Green, R. T.	4,800 00	
Turnbull, A.	4,740 00		Grose, R. E. (Sept. 15)	3,720 00	
Turnbull, W. L.	3,240 00		Gunn, J. A. (July 29)	3,000 00	
Turner, R. A. H. T.	3,120 00		Haines, F. P.	3,840 00	
White, H. C.	3,600 00		Harris, W. C.	3,120 00	514 71
White, W. G.	3,420 00		Hasselfield, M.	3,000 00	1,018 47
Wismer, H. S. (Apr. 30)	3,000 00		(Mar. 31)		
Wong, W. A. (July 18)	3,300 00		Hayter, F. W.	4,740 00	
Woolatt, R. M.	3,000 00		Homick, A. M.	4,500 00	
<i>Winnipeg:</i>			Howarth, J. C.	3,300 00	
Greer, R. F. T.	5,700 00		Howes, E. W. M.	3,300 00	
(District Administrator)			Hurley, P. R.	3,480 00	
Ainley, L. T.	5,040 00		Ireland, J. R.	3,300 00	
Alderdice, S. J.	3,000 00		(Aug. 30)		
Anderson, G. C.	4,080 00		Johnson, F. J.	3,000 00	
Anderson, J.	4,740 00		Jones, K. M.	3,120 00	
Arnold, W. J.	4,740 00		Kerr, G. A. (Feb. 15)	3,900 00	
August, W. H.	3,900 00		Kobrinisky, M. T.	4,080 00	
Austmann, K. J.	5,100 00		Kobrinisky, S. (July 23)	3,900 00	
Baskerville, M. G. (Feb. 29)	3,300 00		Laidlaw, A. F.	3,120 00	
Beckstead, J. L.	3,300 00		Lamont, J. L.	5,100 00	
Bell, P. G.	6,300 00		Lovelace, S. E.	3,120 00	
Bennett, W. J.	4,500 00		Lund, P. C. (Sept. 9)	5,100 00	
Bickford, F. L. (Dec. 31)	3,000 00		MacKinnon, W. B. (May 31)	5,580 00	
Brerton, D. C.	3,300 00		MacNeil, F. A. (May 16)	3,000 00	
(Jan. 31)			MacPherson, J. T.	3,240 00	
Brewer, O.	4,080 00		Manson, F. J.	3,120 00	614 80
Brooks, M. V.	3,000 00		Mark, H. R. (Mar. 31)	3,300 00	
Buchanan, G. A.	4,800 00		Marsh, K. S. (July 31)	3,000 00	
Campbell, E. A.	4,080 00		Masterman, L. A.	3,780 00	
Capel, R. F.	3,120 00		Matas, J.	5,100 00	
Cooke, A. W.	3,240 00		Mathers, A. T. (Dec. 31)	3,420 00	
Cormack, G. W.	3,000 00		McCartney, G. E.	3,000 00	
Crane, C. E.	3,120 00		(Dec. 31)		
Creighton, W. (Dec. 31)	3,420 00		McCullough, A. W. (Sept. 30)	5,700 00	
Cromarty, R. P. (Dec. 31)	3,420 00		McCullough, D. W.	3,300 00	
Croxford, V. K.	3,120 00		McGarvin, F. G.	3,360 00	
Davidson, A. M. (Dec. 31)	3,000 00		McKay, W. A.	3,000 00	
Depencier, C. E.	3,240 00	3,578 27	McKenty, V. J.	4,740 00	
Doern, R. S. L.	3,600 00		McMillan, D. B.	4,200 00	
Dudley, G. F.	3,120 00		McMurphy, J. A.	3,000 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Winnipeg—Concluded			Regina—Concluded		
Merkeley, N. P.	3,300 00		Adams, N. A.	3,120 00	
(Apr. 30)			Allardyce, S. L. G. ...	3,120 00	
Mitchell, J. E.	3,900 00		Anderson, H. W.	3,000 00	
(Mar. 29)			(Aug. 31)		
Mobberly, J. H.	3,000 00		Baird, J. G.	3,120 00	
Moir, J. H. (Dec. 15).	4,080 00		Baulter, A. W.	3,720 00	
Morrison, L. C.	3,240 00	961 70	(Aug. 31)		
Moss, C. H. H.	3,000 00		Cameron, J.	3,120 00	
Muddeman, S. T.	3,240 00	658 11	Carmichael, M. A.	4,680 00	
Musgrove, W. M.	6,300 00		(Apr. 30)		
Nicholson, J. R. W. ...	4,740 00		Crane, G. L.	4,500 00	
Oatway, R. D.	3,300 00		Dean, E. F. (Aug. 31).	3,000 00	
Parker, F. R.	3,000 00		Edmundson, P. A.	3,000 00	992 93
(Sept. 25)			Ellis, J.	3,960 00	
Paterson, J. D.	3,900 00		Fraser, W. R.	4,740 00	
Patterson, J. G.	3,120 00		Greer, T. E.	3,780 00	
Perry, L. J.	3,120 00		Gunn, B. S.	3,120 00	
Plumer, R. F.	3,300 00		Hopkins, J. R.	3,420 00	
Ralph, W. D.	3,000 00		Kerr, H. R.	4,500 00	
(July 18)			Le Drew, R. B.	3,120 00	
Ramsay, D. P.	3,000 00		Lennan, C. R.	3,900 00	561 92
(Sept. 28)			MacKinnon, A. G.	3,900 00	
Richardson, W. B.	3,600 00		Mintz, A.	4,080 00	
Robertson, R. S.	3,600 00		Robinson, J. E.	3,000 00	
Rumball, A. S.	6,000 00		(Apr. 30)		
(Sept. 25)			Scott, C. A.	3,420 00	
Rumball, W. G.	3,900 00		Short, R. P.	3,480 00	
Sangster, E. M.	3,240 00		Smith, H. C.	3,000 00	
Scarrow, H. G.	4,800 00		(Sept. 20)		
(Dec. 15)			Smith, H. E.	4,080 00	
Schoenau, K.	3,120 00		Stockall, E. J.	3,120 00	
Seddorn, J. D.	3,000 00		Stuart, D. G.	3,480 00	
(Aug. 7)			Swaffield, N. M.	3,120 00	
Sharpe, R. A.	3,000 00	888 28	(Apr. 18)		
Small, D. S.	3,120 00		Vogel, C. A.	3,480 00	
Snider, N. W.	4,440 00		Wood, R. J.	3,120 00	585 09
Sommerville, A. N. ...	4,740 00		Wright, J. G.	4,500 00	
Stirling, J. T.	4,260 00		Saskatoon:		
Swartz, S. J.	4,500 00		Klaehn, P. C.	4,740 00	620 95
(July 1)			(District Administrator)		
Thomas, C. M.	3,900 00		Bejea, M. (July 15) ..	3,000 00	
(Apr. 30)			Calneck, J. M.	3,420 00	
Torrance, P. V.	3,120 00		Clark, V. A.	4,080 00	
Tucker, C. L.	3,900 00		Cole, H. G. S.	3,000 00	
Tufford, W. H.	3,420 00		Creighton, D. S.	4,740 00	
Turner, H. R.	3,000 00		Edwards, W.	3,120 00	
Vaisrub, S.	3,900 00		Farrar, P. W.	3,000 00	
(Nov. 15)			(Sept. 22)		
Walton, F. C. A.	4,680 00		Forrester, G. A.	3,120 00	
Welsh, T. F.	3,000 00		Gunn, K. P. (Aug. 31) .	3,000 00	
(Sept. 30)			Hicks, W. H.	4,080 00	
Wheeler, D.	3,420 00		Jansen, W. W.	3,000 00	
(Dec. 31)			Jones, H. P. H.	3,600 00	
Whelpley, E. H.	5,040 00		MacGillivray, R. R. .	3,300 00	
White, D.	3,120 00		MacLean, M. I.	3,720 00	
White, H. E.	3,300 00		McGregor, J. B.	5,040 00	
Williams, T. H.	6,300 00		McRae, E. A.	3,600 00	
Wilson, H. L.	3,000 00		McRae, J. E.	3,420 00	
Winram, R. G.	3,900 00		Moore, J. H.	4,740 00	
Yetman, A. H.	4,080 00		Murray, F. S.	4,080 00	
Young, F. A.	4,500 00		Scott, R. M.	4,500 00	
Regina:			Shephard, O. G.	4,740 00	
Little, F. C.	4,800 00		Simpkins, J. C.	3,000 00	
(District Administrator)			Tubb, C. S. T.	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Saskatoon—Concluded</i>			<i>Calgary—Concluded</i>		
Wesley, J. E.	3,000 00		Talbot, R. N.	3,000 00	
(Dec. 4)			(Sept. 30)		
Wright, R. J.	3,000 00		Thomas, O. P.	3,000 00	
Calgary:			(Apr. 30)		
Sutton, J.	5,040 00		Wakelyn, A.	3,420 00	
(District Administrator)			Webb, W. K.	3,780 00	
Anderson, J. O.	5,580 00		Weir, H. E.	3,240 00	
Belkin, A.	4,500 00		Whitelaw, W. T.	3,600 00	
Bishop, A.	3,000 00		Yarwood, D. M.	3,000 00	
Blair, A. C.	4,500 00		(Mar. 31)		
(Dec. 31)			Young, G. F.	4,260 00	
Bureau, G. W.	3,600 00		Edmonton:		
Cameron, J. A. M.	3,300 00		Proctor, J. W.	5,040 00	576 58
(Feb. 10)			(District Administrator)		
Cameron, M. G. P. ...	3,300 00		Adamson, M. C.	5,340 00	
Campbell, A. L.	3,120 00		Addinell, W. E.	4,740 00	
Carnat, M.	5,340 00		Aldridge, A. A.	3,720 00	
Chapman, L. H.	3,480 00		(July 5)		
Clark, A. P. C.	6,000 00	579 62	Anderson, C. E.	4,800 00	
Clark, J. B.	3,240 00		Brown, F. U.	3,120 00	
Cochrane, C. K.	3,120 00		Connolly, C. F.	3,900 00	
Colclough, W. T.	3,120 00		Connors, M. J.	3,120 00	
(Oct. 28)			Cromb, W. T.	3,900 00	
Cook, B. L.	3,120 00		Day, E. W.	3,300 00	
Corley, J. B.	3,300 00		Dean, A. E.	3,420 00	
(Apr. 15)			Duggan, W. S.	3,240 00	
Coward, G. L.	3,120 00		Easton, D. R.	4,800 00	
Duffin, J. D.	5,400 00		(Sept. 25)		
(Oct. 31)			Furnell, J. R.	3,120 00	
Ewens, G. M.	3,000 00		Garrison, T. W.	3,300 00	
Findlay, C. A.	5,040 00		(May 31)		
Fizzell, M. H. W.	3,660 00		Geissinger, M. E.	5,100 00	
(Feb. 10)			(Jan. 31)		
Gardner, J. S.	5,700 00		Greenberg, C.	4,740 00	
Green, N. K. V.	3,000 00		Hamilton, K. A.	6,300 00	824 41
(Aug. 13)			Herbert, H. R.	3,600 00	
Groff, E. E.	4,740 00		(July 31)		
Hall, W. F. M.	3,300 00		Kennedy, A. D.	3,120 00	
(May 31)			Lane, H. N.	3,120 00	
Hamilton, T. F.	3,360 00		MacPherson, A. D. ...	5,700 00	
Hanna, G. W.	3,600 00		(Sept. 18)		
Hicks, R. A.	4,740 00		McFadyen, O. J.	3,900 00	
Johnson, H. B.	3,900 00		(July 21)		
(July 10)			McLaren, W. R.	3,120 00	
Legate, J. A. C.	3,000 00		Merryweather, R. H. ..	3,480 00	528 50
(May 31)			Moreau, H. L.	3,120 00	
Macdonald, N. S.	4,080 00		Murray, J. E.	3,000 00	
MacQueen, D. G.	5,400 00		Murray, W. H.	4,080 00	
Mason, E. G.	4,500 00		Nicol, G.	3,120 00	
(Apr. 3)			Pinnell, F. T.	3,780 00	
Mathieson, L.	3,480 00		Ramsay, F. G.	4,800 00	885 97
McDonald, D. A.	3,120 00		Riskin, S.	3,900 00	
McGowan, T. P.	4,740 00		Samuels, H. L.	3,900 00	
Morgan, D. W.	3,000 00		(May 15)		
Mulloy, J. K.	4,740 00		Saunders, A. C.	3,120 00	
Norrington, A. H.	3,120 00		Scott, S. M.	4,740 00	
Oldaker, G.	3,600 00		Spaner, S.	5,400 00	
Ostry, H. (Aug. 31) ..	4,800 00		Strong, R. G.	3,120 00	
Pow, R. E.	3,300 00		Summersgill, R. H. ...	3,120 00	
Reed, J. B.	3,120 00		Turnock, F.	3,480 00	
Scott, E. M.	3,600 00		Weder, C. H.	3,300 00	
Secter, M. B.	4,500 00		Vancouver:		
Shillington, R. N. W. .	4,260 00		Roaf, W. G. H.	6,900 00	
Stewart, M. C.	3,000 00		(District Administrator)		

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Vancouver—Continued</i>			<i>Vancouver—Continued</i>		
Adam, J. S.	3,420 00		Leahey, D. R.	4,740 00	
Aird, H.	4,080 00		(Mar. 31)		
Attridge, F. R.	3,300 00		Levien, E. D. W.	3,000 00	
(Aug. 31)			Linington, F. W.	3,120 00	
Baird, W. S.	4,980 00		Livingstone, A. G.	3,600 00	
(Dec. 31)			Lord, F. M.	3,000 00	
Bawlf, L. D.	3,120 00		Lowe, R. H.	3,480 00	
Bell, C. H. C.	4,500 00		MacEwen, H. B.	7,200 00	
Bell, F. C.	5,400 00		(Apr. 30)		
Bell, L. D.	3,120 00		MacKinnon, C. D.	3,480 00	
Bell, T. A.	3,900 00		MacKinnon, J. M.	5,100 00	
Bell, W. W.	4,740 00		(May 15)		
Bell-Irving, M.	3,480 00		MacLaren, R. D.	4,500 00	
Bird, G. A.	4,740 00		MacLean, C. G. G.	4,740 00	
Blakeney, W. J.	4,260 00		Mahon, G. S.	3,780 00	
Blue, G. D. (Dec. 21) .	3,060 00		Malabar, R. F.	3,120 00	
Boulter, W. L.	4,740 00		Matheson, J. P.	3,780 00	506 91
Bradley, R. W.	5,040 00		McFarlane, A.	3,000 00	
Brown, M. L.	3,120 00	593 55	McKay, J. G.	3,600 00	
Butler, A. A.	3,120 00		McKenna, L. B.	4,500 00	
Butteris, H. L. M.	3,000 00		McKenzie, W.	3,420 00	
Byrne, T. S.	3,120 00		Mess, C. B.	4,260 00	
Cawker, C. A. M.	6,000 00		Miller, J. M.	4,980 00	1,096 41
Child, J. C.	3,480 00		Miller, R. L.	4,500 00	
Clerk, B. M.	4,500 00		Minorgan, G. A.	4,980 00	
Congdon, W. R.	3,480 00		Morris, J. R. (Jan. 31) .	3,120 00	
Cornish, A. L.	4,800 00		Naden, J. R. (Sept. 30).	3,000 00	
Coughlin, L. M.	4,440 00		Nash, E. T. W.	4,740 00	
Coverton, C. C.	3,300 00		(Oct. 31)		
Cox, A.	4,200 00		O'Kell, S. H.	4,380 00	
Coy, F. E.	4,800 00		Osborne, W. C.	4,440 00	
Curry, B. H. G.	3,300 00		Pate, F.	4,380 00	
Davis, D. W.	3,000 00		Paton, A. T.	3,240 00	1,125 08
Davis, E. W.	3,600 00		Perry, W. H.	3,300 00	
Dawson, H. S.	3,300 00		(June 30)		
(Aug. 24)			Poole, J. C.	4,500 00	
Dawson, J. T.	4,500 00		(Aug. 14)		
Dean, H. M.	3,000 00		Preece, C. G.	3,300 00	
Ferrie, C. C.	3,000 00		(Jan. 8)		
Fidler, H. K.	6,000 00		Purkis, R. S. A.	3,300 00	
(June 12)			Rae, M. V.	5,400 00	
Forster, K. B.	3,600 00		Rees, L. A.	3,120 00	
Griffiths, L. A.	4,500 00		Robinson, C. E. G.	3,300 00	
(Jan. 22)			Rose, G. E.	3,780 00	
Griffiths, M. E.	3,900 00		Saunders, L.	3,300 00	
Griggs, W. A.	3,000 00		(Feb. 29)		
Gunn, W. R. L.	6,300 00	1,211 15	Seovil, G. J.	3,000 00	
Hall, W. M.	6,000 00		Simmons, H. E.	4,740 00	
Head, D. (Jan. 31)	3,000 00		Sloan, W. L.	5,100 00	
Hodson, R.	3,480 00		(Apr. 30)		
Horsfield, R. E.	3,900 00		Smaill, W. D.	4,500 00	
Hutton, G. H.	6,300 00		(Apr. 15)		
Jackes, H. L.	5,040 00		Snell, G. W.	3,900 00	
Johnson, J. D.	4,260 00		Stanford, M. L.	3,600 00	
Johnstone, D. W.	6,000 00		Stevenson, J. D.	3,300 00	
Jones, E. F.	3,120 00		Sutherland, W. H.	3,300 00	
Keillor, B. F.	5,280 00		Taylor, H. E. H.	6,000 00	
(Feb. 23)			Taylor, T. T.	3,900 00	
Kennedy, W. W.	3,000 00		Terry, K.	5,100 00	
(Dec. 31)			Thompson, R. D.	4,500 00	
Koch, A.	3,420 00		Thompson, W. J.	3,420 00	
Laing, J. W.	4,980 00		Turnbull, A.	6,000 00	
Langston, K. W.	5,400 00		(Apr. 30)		
Large, J. L. R.	3,120 00		Vernon, J. P.	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
<i>Vancouver—Continued</i>			<i>Vancouver—Concluded</i>		
Vroom, C. H.	3,000 00		Wood, E. A.	3,120 00	
(Apr. 30)			Wood, L. G.	3,000 00	
Walker, H. E.	3,000 00	762 49	(Apr. 20)		
Wallace, R. M.	3,000 00		Woods, J. R.	3,120 00	
Watson, C. A.	4,800 00		Wright, W. H.	3,120 00	
Weeks, W. E.	4,500 00		(Apr. 1)		
Weir, J. W.	3,600 00		Yates, S. R.	3,120 00	1,212 28
Wensley, H.	3,480 00		Young, A. S.	3,120 00	
Whyte, G. W.	4,800 00		Overseas Office, London, Eng.		
Wilkinson, J. J.	3,000 00		Chambers, A.	6,000 00	1,548 00*
(Feb. 18)			(District Administrator)		
Williams, D. H.	3,000 00		Beatty, L. G.	3,800 00	2,592 00*
(Dec. 31)			(Mar. 31)		
Williams, L. J.	3,420 00		Gottlieb, R.	4,800 00	3,180 00*
Williams, S. L.	3,300 00		Lawson, E.	3,600 00	1,740 00*
(June 30)			Middleton, G. R.	4,140 00	2,556 00*
Wilson, A.	3,120 00		Sheppard, R. F.	3,900 00	2,448 00*
Wilson, J. R.	3,900 00		Whelan, E. E.	3,000 00	3,600 00*
(Sept. 30)			Williamson, H. J.	4,680 00	300 00*

* Living allowance, annual rate.

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Andrews, G. C.	\$ 889 87	Laliberte, E.	501 57	Riley, C. J.	760 86
Armstrong, W. W. ..	1,027 64	Lapierre, A. M.	628 26	Robertson, D. M. ...	774 89
Arthur, A.	1,382 46	Lauzon, H.	1,164 15	Robertson, E. C. G. .	631 52
Baird, M. M.	689 46	Leclerc, A.	514 09	Robinson, G.	1,158 18
Baker, S.	1,432 92	Leclerc, A. D. J.	650 00	Robottom, T.	540 98
Bennetts, M. F.	657 55	Lefebvre, J. A.	1,031 22	Schreoder, E. C.	1,355 23
Beresford, I.	1,458 29	Lewis, B. J.	534 78	Shedden, G. C.	1,158 29
Blue, M. T.	1,459 47	Lewis, H. E.	1,996 29	Sherren, J. S.	1,756 74
Butler, D. A.	686 98	Lomas, H. F.	1,576 22	Slater, T. E. E.	854 34
Chenier, J. I. A.	976 37	Lunnin, J.	922 01	Smith, B. M.	994 57
Church, H. H.	3,428 37	MacDougall, A. G. ..	1,321 27	Smith, E. R.	507 52
Darcus, S. L.	564 45	Machin, S.	765 95	Spanier, J. A.	952 96
Date, H. B.	661 38	MacIntosh, E. A.	1,607 81	Spence, M. B.	806 06
Debrisay, A.	897 16	MacLeod, A. J.	574 60	Sproule, D.	693 13
Defoe, J. M.	1,729 84	MacPhee, M.	1,291 41	Steeds, F. G.	957 36
Devine, P. M.	2,419 80	McIntosh, J. S.	682 34	Stevens, J. L.	662 53
Douglas, G. S.	1,480 07	McLeod, C. L.	576 51	Stodders, J.	525 18
Duncan, C. A.	590 53	Michaud, A.	2,192 35	Stoody, W. M.	960 56
Edney, A. C.	520 39	Miller, O. B.	1,385 52	Sullivan, C. T.	777 69
Ferguson, A. M.	876 56	Mitchell, S. I.	1,170 85	Sutherland, C. F. ...	2,101 25
Fowler, G. H.	2,560 89	Moore, C. G.	2,093 52	Toms, G.	1,323 09
Fraser, M.	509 81	Moore, L. C. A.	1,202 37	Tremaine, W. R.	751 26
Goldstein, S.	623 13	Morrill, H. T.	757 88	Upton, A. E.	2,241 92
Graham, L. M.	539 48	Morrissey, T. L.	970 71	Utley, G.	1,034 92
Grant, E. R.	3,877 48	Morrison, L. C.	961 70	Valin, C.	539 88
Griffin, H.	1,614 29	Murphy, A. E. B.	1,676 76	Vaughan, J. A.	3,289 62
Hallett, H. R.	949 70	O'Brien, G.	553 45	Vinden, P.	1,279 07
Henderson, T. E.	933 72	O'Hara, P. N.	2,447 85	Wainman, R. E.	605 81
Hillier, R.	1,398 78	O'Hearn, D.	1,312 09	Way, G. S.	760 48
Hills, J. A.	780 45	Palascio, G. E.	792 46	Whittaker, L. R.	1,030 49
Ireland, G.	893 81	Patterson, W. J.	1,062 55	Wilson, J.	2,035 86
Julian, J.	1,963 22	Payn, W. E.	1,169 40	Woolson, H. J.	984 60
Kenning, G. A.	514 50	Porter, G.	1,594 09	Young, W. R.	2,282 30
Kerr, D. G.	1,929 03	Richard, J.	1,665 88		

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

Salaried Employees receiving \$3,000 or over

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Head Office:					
Rutherford, T. J.	\$ 8,000 00	\$ 962 24	Montreal—Concluded		
(Director)			Bolly, S.	5,280 00	1,344 99
Bethune, W. C.	3,840 00		Camirand, A. J.	3,000 00	
Boggiss, A. E.	3,480 00		Clarke, J. W.	4,500 00	514 87
(May 1)			Cliche, L. P.	3,780 00	1,679 59
Brennan, W. J.	3,000 00		D'Astous, J. S. J.	3,180 00	801 58
Catto, R. W.	6,000 00	884 36	Fortin, J. M. E.	3,000 00	829 51
(Mar. 15)			(Oct. 11)		
Chandler, W. K.	4,200 00		Gauthier, R.	3,300 00	963 48
(Jan. 30)			Hayter, R. R.	3,000 00	
Crawford, J. S.	6,000 00	1,489 94	Lessard, J. P. G.	3,000 00	
Cronsberry, P. R.	3,780 00		Lupien, J. P.	3,720 00	
Crosbie, M. C.	3,480 00		Madore, P. R.	3,600 00	
French, R. J. H.	3,000 00		(Sept. 14)		
Hall, J. E.	3,480 00		Montigny, J. A. A.	3,000 00	
Holmes, H. R.	4,380 00		Papineau, M.	3,600 00	
Humphrys, B. A.	3,120 00		Pintal, H.	3,840 00	1,097 36
(Mar. 11)			Pomerleau, D. J.	3,360 00	592 36
Hunter, L. M.	3,840 00		Rousseau, L.	3,360 00	2,437 49
Jamieson, A.	4,380 00		Russell, J. G.	3,480 00	
Jones, W. M.	6,900 00		Tremblay, S. M.	4,020 00	1,761 61
Lloyd, L. W.	3,720 00		Wallace, R. W.	4,800 00	878 96
Lomax, J. M.	4,200 00		Ottawa:		
McGee, G. L.	4,140 00		Budden, A. N.	3,900 00	
(Aug. 1)			(Oct. 16)		
Monroe, F. A.	3,000 00		Bycroft, S.	3,000 00	
Morton, A. E.	3,600 00		Donaldson, E. R.	3,600 00	
Murchison, G.	8,000 00		Fraser, A. M.	3,180 00	
(Dec. 1)			Henry, H. E.	3,840 00	1,242 00
Nash, J. F.	4,200 00		Lancaster, G. W.	3,240 00	942 99
Paul, J. A.	4,680 00	545 02	Lloyd, A. C.	3,000 00	
Radford, S. H.	3,240 00		Millar, M. W.	3,000 00	654 49
Spencer, E. E.	4,200 00	609 63	Milne, G. E. R.	3,000 00	754 98
Way, G. S.	3,120 00		Minard, B. B. W.	3,900 00	
White, O. C.	5,280 00		Nugent, H. C.	3,120 00	
Wymbs, A. D.	3,900 00	1,800 93	Pewtress, J. A.	3,240 00	810 46
Saint John:			Sibley, L. E.	3,900 00	
Banks, I. C.	3,480 00	778 28	(Dec. 21)		
Bedell, J. D.	3,000 00	1,041 60	Tapp, E. J.	3,360 00	778 71
Bent, E. A.	3,600 00		Taylor, W. L.	4,800 00	
Cameron, R. J.	3,120 00		Weir, W. C.	4,020 00	
Campbell, E. W.	3,360 00	506 94	(June 16)		
Dickey, C. M.	3,360 00	682 21	Toronto:		
Duplisea, L. A.	3,000 00		Angus, J. C.	4,000 00	
Evans, H. I.	4,500 00	818 94	(May 1)		
Good, C. A.	3,000 00		Bagg, G. R.	3,120 00	
Kennedy, F. G.	3,000 00		Bateman, F. H.	3,000 00	
Kirja, N. F.	3,300 00		Bright, H. R.	3,000 00	
McNeil, G. L. F.	3,240 00	999 74	Brown, W. H.	3,000 00	774 47
Myra, G. A.	3,000 00	1,494 79	Caskey, A. H.	3,180 00	
Nixon, W. B.	3,600 00	885 42	Clarke, J. F.	3,000 00	524 09
Pickard, C. W.	3,360 00	802 24	Cummings, F. E.	3,600 00	2,011 97
Powell, E. H.	3,240 00		Cummings, F. J.	4,800 00	1,249 92
Prince, H. S.	3,300 00		Cummings, R. C. R.	3,240 00	
Schofield, E. E.	3,000 00	1,200 17	Garnett, C. E. J.	3,000 00	886 89
Scott, C. H.	5,280 00	1,269 83	Goodchild, J. A.	3,600 00	859 99
Smith, D. R.	3,300 00	1,139 91	Greer, M. G.	3,000 00	
Montreal:			Harshaw, H. L.	4,500 00	667 23
Beauregard, J.	3,360 00		Harvie, N. M.	3,000 00	1,524 12
Belzile, J. D.	3,780 00	651 85	Hill, W. G.	3,780 00	
			Lansing, R. E.	3,120 00	

	Salary rate	Travelling expenses		Salary rate	Travelling expenses
Toronto— <i>Concluded</i>			Saskatoon— <i>Concluded</i>		
MacCorquodale, R. ...	3,180 00		West, K. A.	3,120 00	
MacDonald, K. W.	3,720 00		Wilson, G.	3,780 00	
Marshall, M. C.	3,000 00		Edmonton:		
Nixon, C. M.	5,280 00	656 92	Allam, H.	5,280 00	1,153 75
Priestly, D. A.	3,120 00		Armstrong, R. R.	3,600 00	
(May 16)			Bolton, F. C.	3,120 00	
Rawson, C. L.	3,360 00	701 51	Burns, J. W. C.	3,060 00	
Semple, J. A.	3,180 00		Clark, J. G.	3,360 00	
Shaw, C. F.	3,780 00		Craven, R. N.	3,000 00	
Smith, H.	3,000 00		Cutler, L. S.	3,780 00	
Taylor, A. H.	3,000 00		Diplock, T. B.	4,080 00	
Webster, J. H.	3,000 00		Duncan, W. G.	4,500 00	
Western, H. W.	3,180 00		Ellis, H. S.	3,000 00	
Wright, E. G. V.	3,000 00		Findlater, A.	3,480 00	
London:			Finlay, W. J.	3,000 00	
Armstrong, H. L.	4,800 00	599 18	Goldfinch, H.	3,360 00	
Breck, T. G.	3,000 00		Henderson, W. W.	3,000 00	
Buckley, E. N.	3,480 00		Hewlett, T. P.	3,000 00	
Foyston, B. E.	3,480 00		Honner, A. F.	3,480 00	1,197 48
Hanington, F. A.	3,120 00		MacDonald, D. J.	3,840 00	1,614 78
Lamb, H.	4,560 00	1,458 27	Miller, W. C.	3,360 00	538 66
McGillcuddy, J. M.	3,000 00		O'Sullivan, D. C.	3,000 00	
Millar, F. D.	3,000 00	1,151 66	Phillips, C. A.	3,180 00	
Mitchell, A. R. R.	3,480 00		Pym, F. G.	3,000 00	
Parkinson, G. G.	3,000 00	870 63	Rogers, H. G.	3,360 00	722 41
Pawley, R. W.	3,240 00		Rose, L. R.	3,000 00	
Ramsay, L. M.	3,000 00		Scott, L.	3,300 00	
Snider, J. V.	3,000 00	1,091 69	Short, W. A.	3,300 00	
Thibeault, L.	3,000 00	900 84	Strojich, W.	3,120 00	
Winnipeg:			Welbourn, C. A.	3,000 00	
Atkins, D. C.	3,000 00		Wiber, W. R.	4,020 00	934 51
Bowcott, E. F.	3,000 00		Worthington, L. P.	3,000 00	
Bradford, W. C. R.	3,780 00	574 68	Vancouver:		
Brew, R. T.	3,120 00		Barnet, I. T.	5,280 00	756 43
Crampton, S. S.	3,000 00		Branter, D. K.	3,000 00	
Duffin, F. J.	3,240 00	780 76	Broadbent, W. C. M. ...	3,000 00	
Fuller, J. C.	5,280 00		Brown, R. W.	3,600 00	1,178 93
Grant, D. A.	3,600 00		Burrell, G. E.	4,080 00	
Griffin, A.	3,780 00		Case, J. A.	3,240 00	1,177 28
Hewer, V. T.	3,360 00		Chatterton, G. L.	3,000 00	704 39
Holding, A. J.	3,000 00		Dickens, H. B.	4,200 00	587 33
Johnston, B. A.	4,020 00	888 70	Dodding, D.	3,360 00	1,323 21
Killeen, F. J.	3,300 00		Easterbrook, R. C. ...	3,000 00	
Lang, A.	3,540 00	612 74	Fletcher, J. A.	3,300 00	
McMullin, W. B.	3,360 00	1,097 57	Godfrey, T.	3,300 00	
McNair, J.	3,360 00		(June 12)		
Rice, F. C. W.	4,440 00		Grant, R. D.	3,540 00	578 77
Roberts, C. D.	3,120 00		Grimmett, A. M.	3,420 00	
(Nov. 1)			Hardwick, C. S.	3,000 00	
Saunderson, B.	3,000 00		Holman, D. B.	3,600 00	909 06
Saskatoon:			Johnston, G.	3,600 00	
Brown, R.	3,780 00		Jupp, E. H. (May 1) .	4,000 00	
Charnetski, J.	3,360 00		Kilpin, N. L. S.	3,300 00	
Dutton, J.	3,840 00		Kirk, J. F. C.	3,480 00	
Hamilton, J. S.	3,300 00		MacLeod, R. M.	3,060 00	
Haskell, A. S.	3,300 00		(Aug. 31)		
Henley, E. H.	3,360 00		McKay, G. T.	3,000 00	1,052 60
Holmes, I. L.	4,200 00		Morrison, A. G.	3,000 00	
Hughes, W. J.	3,600 00		Munro, K. K.	3,000 00	
Knudston, M. K.	3,000 00		Ozard, W. H.	3,000 00	
Larson, L. B.	3,600 00		Patterson, J. D.	3,240 00	833 97
Martin, C. W.	3,120 00		Ramsay, R. L.	3,000 00	532 39
Nottingham, J. P.	3,780 00		Salisbury, H. F.	3,000 00	
Parkinson, W. R.	3,120 00		Tennant, J. F. W.	3,000 00	1,087 04
Thomson, E. E.	3,780 00		Todrick, T.	4,200 00	
Varey, J. M.	5,280 00		Wiltshire, W. E.	3,000 00	

Other salaried employees who received travelling expenses of \$500 or over

	Travelling expenses		Travelling expenses		Travelling expenses
Head Office:		Montreal—Concluded		Toronto—Concluded	
MacKenzie, R. E. \$	668 15	French, P. J.	611 54	Bradley, E. W. ...	1,031 47
Saint John:		Gagnon, R.	1,144 97	Bradley, N. W. R. .	1,162 77
Aiton, A. M.	961 44	Goulet, J. A.	502 22	Carlton, L.	810 52
Allen, R. H.	810 92	Laberge, R.	895 15	Chamilliard, E. C. .	1,023 07
Archibald, P. A. H.	1,295 54	Lafontaine, L.	607 81	Coates, T. M.	813 50
Borden, W. G. ...	1,159 06	Leblanc, R.	544 72	Crank, J. F.	763 21
Boudreau, O.	836 74	Levesque, J. R. ...	646 70	Darlington, H. L. .	583 71
Brien, R. P.	1,116 63	Mailhot, J. M. ...	1,253 42	Denholm, N. J. ...	1,166 74
Campbell, N. D. ...	534 02	Mailhot, S. J. D. .	1,096 78	Donovan, S.	643 11
Chisholm, D. M. .	858 58	Maurice, J.	743 35	Dunstan, W. D.	913 20
Coles, J.	556 17	Millier, R.	753 93	Eddy, A. R.	1,149 15
Davies, C. M.	1,217 74	Monks, R. B.	933 65	Edwards, E. W. ...	833 52
Devarenne, E. J. .	622 69	Morency, L.	584 59	Edwards, H. S. ...	1,043 59
Dixon, W. H.	980 72	Morin, L. P.	1,371 72	Faerch, C.	564 00
Freeman, J. D. ...	703 32	Moyle, J.	649 82	Fargey, J. M.	1,427 48
Fulton, B. W.	1,225 11	Owen, G.	1,187 01	Flynn, O.	522 95
Geldart, A. F.	1,335 91	Parent, G.	1,242 83	Gard, D. E.	1,250 77
Grant, D. A.	1,276 72	Peloquin, E.	1,322 03	Gowlett, R. J.	1,480 88
Groves, A. G.	673 99	Poirier, A. M. ...	1,396 84	Harvie, G. W.	1,524 12
Hannah, R. W. ...	826 05	Poirier, J. Q.	1,906 17	Hawman, J. C.	639 47
Hicks, R. H.	1,041 89	Poulin, C. S.	828 58	Henderson, R. B. .	992 18
Hoyt, J. H.	942 14	Provencher, J. V. .	724 00	Heron, R. W.	1,204 19
Hubbard, G. A. ...	935 06	Rioux, F. H.	1,624 68	Kaye, G. M.	1,061 78
Innes, F. K.	701 54	Roberge, L.	568 49	Kennedy, R. D. ...	987 91
Jarvis, E. P.	844 39	Robertson, J. F. .	780 83	MacQuistan, D. ...	775 95
Johnston, G. F. ...	1,009 50	Robinson, W. G. .	700 93	Marshall, M. C. ...	1,184 38
MacDonald, J. J. H.	1,256 26	Rochon, J. O. R. .	1,887 95	McMurray, J.	1,250 44
Martin, A. W.	913 51	Tremblay, A.	1,270 92	Milton, W. A.	1,733 60
Martin, R. M.	1,761 86	Vigeant, P. E.	1,205 05	Nicol, J. O.	932 38
McIntosh, F. J. ...	1,057 77	Vincent, G.	1,809 03	O'Malley, V. J. ...	1,163 60
McKinnon, M. W. .	1,398 70	Ottawa:		Ostera, L.	1,058 60
McLeod, R. S. ...	1,114 33	Barrie, E. R.	616 90	Owen, W. A.	1,127 50
McMillan, A. E. ...	1,792 24	Birch, H.	863 62	Page, J. C.	788 67
Murray, R. B.	1,304 23	Bradley, W. D. ...	992 99	Pamenter, W. D. .	910 78
Phinney, J. E.	642 11	Carlyle, W. B. ...	564 01	Phinney, G. W. ...	751 87
Reid, M. R.	998 98	Chopowick, W. J. .	667 17	Porter, F.	1,074 74
Rose, G. J.	962 10	Cochran, M. B. ...	805 11	Priestly, S. R. ...	643 98
Roy, J. S.	854 07	Crossman, L.	605 37	Rayner, R. W. ...	729 57
West, W. A.	1,070 76	Davies, S. G.	723 85	Schnurr, J. L.	1,690 12
Wilson, A. G.	886 71	Hoard, C. W.	1,155 55	Stevenson, T.	545 49
Woodman, A. E. ...	860 33	Latour, W. G.	1,485 17	Thomson, W. F. ...	970 27
Zinck, K. D.	929 32	Madaire, A.	1,117 09	Tomkins, W. G. ...	984 50
Montreal:		Maheu, H.	970 15	Tompkins, L. G. .	1,277 05
Audet, J. E.	1,454 70	McLeod, S. J.	1,256 74	Warren, R. C.	518 34
Barber, H.	713 30	McMillan, H. O. .	869 73	Watt, R. L.	1,953 11
Beaudoin, F.	1,526 41	Patterson, J. E. .	890 82	West, W. W.	716 52
Bernier, G. E.	784 62	Reid, H. M.	868 89	Whiteside, D. C. .	1,026 90
Boisvert, A.	684 11	Shetler, L.	969 96	Woode, F.	763 04
Boulanger, R.	1,481 46	Slater, W. J.	737 22	Woodsworth, G. A. .	1,062 49
Bourque, H. O. ...	1,141 41	Stevens, W. H. ...	777 84	Young, H. B.	988 12
Brennan, J. O.	955 33	Stocker, J. G.	1,170 81	Zimmer, R. P.	1,363 15
Brossard, A.	1,320 90	Wall, P. C.	596 13	London:	
Brunelle, H.	1,254 00	White, D. J.	775 02	Arkell, H. I.	1,109 03
Carignan, M.	794 76	Wickett, J. W. ...	1,061 89	Bauer, M. H.	1,225 34
Chasson, J. E.	1,596 32	Wilson, R. F.	1,070 18	Betts, H. F.	1,112 34
De Gruchy, W. R. .	1,402 33	Wilson, R. L.	532 73	Biggs, L. M.	556 95
Drapeau, C. F. ...	711 06	Toronto:		Brooks, H. W.	601 09
Dumont, H.	1,367 59	Anderson, R. R. .	798 84	Bryans, S. F.	956 21
Faguy, J. P.	1,587 66	Arbours, R. S. ...	1,360 34	Cole, R. W.	765 85
Fortin, J. A.	747 91	Avis, R. T.	1,591 92	Corbett, E. A. ...	846 56
Fortin, L.	899 22	Barnett, M. A. ...	1,646 70	Corman, R. R. ...	1,325 97
Fournier, C.	692 42	Bell, W. J.	1,617 96	Cuddy, A. M.	979 15

	Travelling expenses		Travelling expenses		Travelling expenses
<i>London—Concluded</i>		<i>Saskatoon—Concluded</i>		<i>Edmonton—Concluded</i>	
Duncan, C.	1,128 13	Bond, J. H.	1,291 96	Edgar, J. E.	990 07
Durrell, H. W.	728 32	Brice, W. D.	889 60	Goldfinch, H.	512 88
Fischer, F. A.	1,468 63	Brooks, J. O.	600 02	Gough, A. C.	1,080 90
Galbraith, J. D.	615 05	Brown, J. F.	823 37	Gourlay, A.	824 25
Gibson, J. R.	801 96	Carr, H. D.	594 57	Gray, M. E.	640 45
Gillies, D. M.	1,467 86	Day, J. M.	608 61	Hall, J. E.	587 78
Griffin, R. J.	1,626 20	Dennis, J. H.	528 98	Hardy, J. S.	618 91
Gover, W. H.	743 51	Dow, H. J.	675 72	Haugen, C.	1,293 17
Hill, F. H.	506 27	Downey, E. A.	596 55	Hertzog, T. F.	1,552 42
Hughes, W. J.	1,307 71	Duffus, E. W.	542 76	Horne, J. F.	513 67
Laidlaw, W. L.	727 21	Duncan, J.	812 60	Kench, P.	521 35
Love, P.	937 83	Everitt, M. F.	609 55	Kirkness, R. J.	642 10
Martin, J. S.	1,399 50	Fisher, C. J. H.	639 65	Larsen, W. M.	556 93
Martyn, G. L.	1,915 30	Gillispie, W. M.	726 05	Lebaron, D. T.	1,928 80
Mitchell, W. B.	610 20	Grenke, E. G.	1,209 53	McGowan, N. E.	700 62
Newton, E. W.	655 75	Howard, G. S.	766 13	McRory, B. F. J.	748 15
Parkinson, G. G.	870 63	Hyslop, W. J.	759 16	Miller, G. A.	651 79
Shoemaker, J. B.	811 25	Langley, W. S.	578 41	Mitchell, J.	635 08
Smith, C. E.	1,890 21	Latta, F. C.	587 83	Mortimore, V.	508 39
Van Norman, C. D.	983 56	MacDonald, A. H.	650 79	Northcott, E. E.	1,117 30
White, E. M.	525 55	Maland, J. A.	1,072 36	O'Brien, W. G.	865 69
<i>Winnipeg:</i>		McKay, J. A.	639 73	Patrick, H. R.	748 10
Barr, J. M.	716 77	McKellar, L. E.	1,293 68	Patterson, R. V.	631 89
Blackwood, M. B.	549 77	Morrow, J. A.	931 46	Paul, J. A.	747 50
Boorman, R. E.	622 31	Murray, G. C. B.	746 47	Puffer, G. P.	808 07
Brayshay, R. H.	892 87	Nelson, T. C. R.	1,145 08	Pullin, B. W.	930 04
Budd, A. E.	894 59	Osborn, H. A.	777 27	Reeves, T. G.	802 13
Byggdin, M. D.	1,141 58	Park, H. E.	556 37	Reiersen, R.	947 78
Clayton, A. E.	688 13	Peace, J. A.	565 03	Robinson, S. O.	641 89
Danielson, H. F.	598 38	Powell, H. J.	774 05	Robinson, W.	693 19
Ducharme, W. J.	795 20	Rennie, D. A.	595 14	Russell, J.	1,419 42
Evanochko, M.	1,102 66	Rouatt, G. E.	870 64	Shouldice, D. R. M.	877 50
Fall, S. P.	1,829 69	Ryan, L. S.	647 25	Smith, R. C.	562 50
Graham, J. H.	518 87	Sanderson, C. F.	508 59	Speakman, J. S.	1,332 59
Graham, W. O.	1,098 01	Sherwood, G. G.	545 89	Spink, D.	973 54
Jeffrey, F.	982 55	Sherwood, L. B.	518 24	Stanley, N. E.	770 92
Laird, F. B.	1,322 78	Simpson, N. C.	708 03	Stanton, M. G.	563 64
Lamont, A. L.	1,210 32	Simpson, W. J.	640 76	Stronach, D. P.	1,632 05
Leslie, A. B.	1,498 43	Sinden, J. A.	861 37	Tharp, T. W.	1,136 81
Mason, A. L.	668 26	Smith, D. F.	511 80	Therriault, J. T. H.	1,173 11
McAree, C.	763 66	Taylor, N.	987 24	Thomson, J. K.	1,043 66
McCulloch, W. C.	895 77	Thomson, E. E.	502 31	Thring, K. G.	534 50
McLean, I. A. L.	923 97	Wade, F. R.	709 26	Wener, M.	840 61
Mead, R. H.	1,101 12	Young, A. Y.	961 98	Wilson, C. S.	581 52
Menzies, R. S.	1,032 22			Winter, W. A.	575 92
Northcott, C.	670 53	<i>Edmonton:</i>		Wynn, R. M.	959 75
O'Keeffe, D. C.	514 05	Ahlstrom, C. F.	789 69	Zobatar, A.	732 52
Overy, W. S.	460 35	Albers, M. H.	563 46		
Palmer, J. W.	1,018 74	Amos, L.	743 63	<i>Vancouver:</i>	
Parfitt, W. T.	817 13	Barritt, E. R.	798 14	Anderson, A. C.	522 11
Parr, R. J.	1,290 92	Beswick, C. A. J.	661 26	Ash, A. B.	599 07
Primmitt, N. F.	1,062 82	Biron, M. A. C.	559 93	Balchin, R. F. D.	1,724 45
Romanyk, A. A.	1,233 77	Boadway, J. M.	848 89	Barber, F.	1,387 77
Smith, T. H.	640 72	Bond, S. R.	910 03	Barber, H. S. G.	1,270 97
Snart, H.	568 57	Buitendyk, P.	628 65	Barber, W. J.	539 78
Stewart, J. A.	1,156 04	Butterworth, J. H.	975 31	Barr, E. J. S.	727 62
Swanton, W. B.	1,057 84	Cameron, W. A.	760 72	Barter, J.	519 49
Taylor, F. G.	934 40	Chalmers, R. K.	651 45	Colville, R.	893 74
Tully, M. C.	1,077 91	Clark, G. M.	1,252 74	Davidson, J. L.	872 54
Wall, T. B.	1,844 85	Clarke, T. W.	636 81	Garlick, G.	1,630 20
		Clifton, J. A.	1,159 29	Glawson, E. J.	661 46
<i>Saskatoon:</i>		Cooke, M. S.	740 43	Green, A. P.	985 24
Anderson, M. G.	977 34	Copeland, W. A.	529 01	Green, W. P. F.	715 29
Anderson, O. M.	769 05	Coxe, E. W.	517 84	Griffin, W. G.	550 66
Bird, R. I.	726 19	Douglas, P.	1,091 61	Hamilton, H. F. E.	687 78

	Travelling expenses		Travelling expenses		Travelling expenses
<i>Vancouver—Continued</i>		<i>Vancouver—Continued</i>		<i>Vancouver—Concluded</i>	
Holland, F. W. . . .	\$31 20	McIntosh, W. C. . .	572 27	Sands, H. R.	782 07
Howell, A. H. R. . .	1,659 64	McKeever, A. . . .	527 92	Sinclair, H. L. . . .	782 07
Knowles, C. W. . .	637 43	McLean, J. C. . . .	527 23	Slader, N. T.	1,079 38
Lewis, J. W.	786 23	Nield, R. D.	1,669 60	Townsend, G. S. . .	1,455 44
Maconnell, D. L. .	818 69	Pedersen, H. A. . .	750 32	Waterfall, J. F. . . .	564 71
Mackie, W.	631 50	Penny, A. L.	601 74	Waterman, F. C. E.	525 60
Mann, F. C.	955 38	Ripley, T. A. F. . .	882 88	Wilson, W. W. . . .	974 37
McGowan, A.	1,075 91	Robinson, W. E. . .	670 49		

Suppliers receiving \$10,000 or over

NOTE.—Payments to contractors on public works contracts of \$5,000 or over are described in detail under the relevant votes and are therefore not included in the following list.

DEPARTMENT OF VETERANS AFFAIRS

Ahearn and Soper Ltd., Ottawa, \$14,870.78; Alberta Laundry Ltd., Calgary, \$24,308.85; Alberta Meat Co., Ltd., Vancouver, \$18,067.26; Alberta Poultry Marketers Ltd., Calgary, \$12,585.11; Armdale Coal Co., Ltd., Halifax, \$32,395.45; Ash Temple Co., Ltd., Toronto, \$11,776.45; Ayerst, McKenna and Harrison Ltd., Montreal, \$51,504.30.

James Bamford and Sons Ltd., Toronto, \$11,877.55; Bauer and Black, Toronto, \$100,010.73; Beardmore and Co., Ltd., Toronto, \$10,053.13; Beaver Laundry Machinery Co., Ltd., Toronto, \$30,298.43; Becton and Dickinson and Co., Rutherford, N.J., U.S.A., \$13,057.74; Bedford Fine Leather Co., Ltd., Vancouver, \$15,915.38; Bell Telephone Company of Canada, Montreal, \$104,170.70; Board of Park Commissioners, Vancouver, \$17,398.50; Brant Sanatorium, Brantford, \$18,050; Brent Laboratories Ltd., Toronto, \$14,930.50; Brighton Laundry Ltd., Toronto, \$20,565.83; British American Oil Co., Ltd., Montreal, \$14,695.08; British Columbia Electric Power and Gas Co., Ltd., Vancouver, \$16,342.10; British Columbia Electric Railway Co., Ltd., Vancouver, \$32,248.86; British Columbia Telephone Co., Victoria, \$22,020.85; J. R. Brown Co., Montreal, \$30,207.30; S. C. Brown, Toronto, \$21,502.98; Burke Electric and X-Ray Co., Ltd., Toronto, \$12,607.87; Burns Co., Ltd., Calgary, \$117,467.45.

J. F. Calderone, Toronto, \$20,846.99; City of Calgary, Waterworks Department, \$10,471.18; Charles Camshell Indian Hospital, Edmonton, \$75,852.46; Canada and Dominion Sugar Co., Ltd., Chatham, Ont., \$21,515.67; Canada Bread Co., Ltd., Toronto, \$23,710.59; Canada Coal Ltd., Toronto, \$127,164.55; Canada Packers Ltd., Toronto, \$345,019.09; Canadian Cannery Ltd., Hamilton, \$173,554.60; Canadian Corps of Commissionaires, Toronto, \$338,609.70; Canadian Fairbanks-Morse Co., Ltd., Montreal, \$12,165.73; Canadian Import Co., Ltd., Montreal, \$51,023.36; Canadian Industrial Alcohol Co., Ltd., Montreal, \$13,113.22; Canadian Industries Ltd., Montreal, \$11,810.46; Canadian Kodak Co., Ltd., Toronto, \$207,637.42; Canadian Laboratory Supplies Ltd., Toronto, \$16,808.79; Canadian Liquid Air Co., Ltd., Montreal, \$13,168.54; Canadian National Institute for the Blind, \$43,165.76; Canadian National Railways, Montreal, \$372,323.76; Canadian Pacific Express, Montreal, \$10,752.96; Canadian Pacific Railway Co., Montreal, \$257,365.59; Canadian Red Cross Society, Toronto, \$10,891.38; Cave and Co., Ltd., Vancouver, \$10,841.81; Central Alberta Sanatorium, Calgary, \$41,290.26; Central Scientific Co. of Canada Ltd., Toronto, \$11,988.55; Central T. B. Clinic, Winnipeg, \$11,301.72; Charlottetown Hospital, Charlottetown, \$23,203.85; City Steam Laundry, Kingston, \$20,263.39; Clarke and Clarke Co., Ltd., Barrie, Ont., \$12,099.63; Coleman Packing Co., Ltd., London, \$67,408.90; Connaught Medical Research Laboratories, Toronto, \$58,848.54; Consolidated Optical Co., Ltd., Toronto, \$18,878.70; Co-operative Milk Co., Calgary, \$17,405.49; Corbail Hooke Inc., Montreal, \$15,925.37.

Davis Leather Co., Ltd., Newmarket, Ont., \$22,721.48; Dental Co. of Canada Ltd., Toronto, \$11,846.55; Dominion Coal Co., Ltd., Sydney, N.S., \$31,925.76; Dominion Government—Commodity Prices Stabilization Corporation Ltd., \$47,969.88; Department of National Defence, \$60,230.27; Department of National Health and Welfare, \$68,616.27; Department of Public Printing and Stationery, \$436,684.04; War Assets Corporation, \$44,736.36; Dominion Textile Co., Ltd., Montreal, \$26,943.35; Donlands Dairy Ltd., Toronto, \$11,849.02.

Eastern Coal Co., Ltd., Saint John, \$25,633.93; Eastern Farms Products Co., Montreal, \$36,104.88; The T. Eaton Co., Ltd., Toronto, \$78,729.67; Essex County Sanatorium, Windsor, Ont., \$35,305.42; T. H. Estabrooks Co., Ltd., Saint John, \$26,772.65; Evans, Coleman and Evans Ltd., Vancouver, \$86,786.91; Everest and Jennings, Los Angeles, Cal., U.S.A., \$11,577.16; Everist Bros. Ltd., Toronto, \$12,591.82.

Farley Wholesale Produce, London, \$12,209.10; Fisher and Burpe Ltd., Winnipeg, \$33,452.51; Fort William Sanatorium, Fort William, Ont., \$12,675.70; Freeport Sanatorium, Kitchener, \$18,122.60; Frontenac Construction Co., Ltd., Toronto, \$28,042.95; Frontenac Packers, Kingston, \$16,601.77.

Gamble-Robinson Ltd., Ottawa, \$15,677.86; General Bakeries Ltd., Toronto, \$16,280.96; General Steel Wares Ltd., Montreal, \$14,014.41; Gold Seal Dairies Ltd., London, \$27,892.04; Gooderham and Worts Ltd., Toronto, \$34,928.78; Grace Hospital, Windsor, Ont., \$21,603.45.

Hamilton Health Association, Hamilton, \$82,804.75; J. E. Hangar and Co., Ltd., London, Eng., \$21,659.23; Harbour Produce Co., Montreal, \$24,177.24; J. F. Hartz Co., Ltd., Montreal, \$57,364.85; Hemlock Park Dairy Ltd., Kingston, \$12,149.43; Highland Dairy Ltd., Toronto, \$95,359.14; Hoffman-La Roche Ltd., Montreal, \$17,470.92; W. Hood Estate Ltd., Vittoria, Ont., \$22,092.12; Hotel Dieu Hospital, Kingston, \$54,595.90; Hotel

Dien Hospital, Sherbrooke, \$15,136.43; Hotel Fruit and Vegetables Supply, Montreal, \$20,316.13; Hydro-Electric Power Commission of Ontario, Toronto, \$24,558.44; Hydro-Quebec, Montreal, \$18,859.22; Hygiene Products Ltd., Montreal, \$11,326.39.

Imperial Fuels Ltd., London, \$57,359.01; Imperial Oil Co., Ltd., Toronto, \$23,747.87; Imperial Optical Co., Ltd., Toronto, \$13,252.32; Ingram and Bell Ltd., Toronto, \$82,347.64; International Business Machines Co., Ltd., Toronto, \$24,537.93.

Jeffrey Hales Hospital, Quebec, \$20,930.05; Johnson and Johnson Ltd., Montreal, \$61,935.60.

Kelly, Douglas and Co., Ltd., Vancouver, \$20,760.07; Kilgour's Ltd., Toronto, \$19,269.70; Kingham-Gillespie Coal Co., Ltd., Victoria, \$13,357.33; Kingston General Hospital, Kingston, \$131,328.45.

J. H. Lamarche Registered, Montreal, \$10,057.08; J. R. Larocque, Montreal, \$33,441.04; Laval Dairy Registered, Quebec, \$10,511.12; Edouard Leger, Montreal, \$59,996.17; Lever Bros. Ltd., Toronto, \$14,605.33; Lewis Craft Supplies Ltd., Toronto, \$17,184.57; L. Limoges Co., Montreal, \$20,800.61; London City Dairies Ltd., London, \$37,739.93; London Health Association, London, \$84,624.07.

Province of Manitoba—Department of Health and Welfare, \$37,047.99; Manitoba Sanatorium, Ninette, \$32,234.76; Manitoba Telephone System, Winnipeg, \$10,675.31; Manitoba X-Ray Clinic, Winnipeg, \$15,415.50; Milton D. Mann, London, \$22,195.57; Maple Leaf Dairy Ltd., Halifax, \$16,944.63; Maritime Dairies Ltd., Saint John, \$29,823.80; Maritime Telegraph and Telephone Co., Ltd., Halifax, \$11,741.18; Maskoutaine Dairy Registered, St. Hyacinthe, Que., \$18,549.53; McMills Ltd., Vancouver, \$29,262.32; Merck Co., Ltd., Montreal, \$114,109.07; Metal Craft Co., Ltd., Grimsby, Ont., \$12,703.90; Midland Whitewear Costume Co., Ltd., Toronto, \$15,016.77; Modern Dairies Ltd., Winnipeg, \$43,179.73; Modern Laundry and Dye Works Co., Ltd., Winnipeg, \$22,170.46; Moffats Ltd., Weston, Ont., \$11,409.55; Moncton General Hospital, Moncton, \$10,056.05; Montreal General Hospital, Montreal, \$24,455.79; Montreal Neurological Institute, Montreal, \$36,422.55; Mountain Sanatorium, Hamilton, \$33,410.50.

National Grocers Co., Ltd., Toronto, \$35,094.56; National Sanatorium Association, Muskoka, Ont., \$88,117.75; Nelson's Laundries Ltd., Vancouver, \$94,504.35; New Method Laundries, Victoria, \$15,970; New Ungars Laundry Ltd., Halifax, \$30,073.80; Niagara Peninsula Sanatorium, St. Catharines, \$22,176.50; Northern Alberta Railways Co., Edmonton, \$14,311.39; Nova Scotia Hospital, Dartmouth, N.S., \$17,352.96; Nova Scotia Light and Power Co., Ltd., Halifax, \$18,224.80; Nova Scotia Power Commission, Halifax, \$13,976.30.

Ontario Northland Railway, North Bay, Ont., \$13,138.40; Otis-Fensom Elevator Co., Ltd., Hamilton, \$14,432.32; Ottawa Civic Hospital, Ottawa, \$267,767.22; Oxygen Co. of Canada Ltd., Montreal, \$14,071.83.

Pacific Meat Co., Ltd., Vancouver, \$75,084.18; Palm Dairies Ltd., Calgary, \$12,143.50; Parisian Laundry Co. of Toronto Ltd., \$51,048.92; Parke, Davis and Co., Montreal, \$18,015.79; Parnell Bread Ltd., London, \$12,851.81; Patons and Baldwins Ltd., Montreal, \$16,190.84; Peerless Laundry and Cleaners Ltd., Winnipeg, \$25,226.91; Pfeiffers Inc., Laundry, Quebec, \$11,171.81; Photostat Corporation, Rochester, N.Y., U.S.A., \$18,976.67; Picker X-Ray Co. of Canada Ltd., Toronto, \$30,151.91; Pointe Claire Farm, Pointe Claire, \$72,594.66; Poole Co., Montreal, \$37,309.51; Porter and Black, Toronto, \$24,466.95; A. Poupart and Co., Ltd., Montreal, \$13,638.41; Prince Albert Sanatorium, Prince Albert, Sask., \$37,200.18; Prince Edward Island Hospital, Charlottetown, \$45,331.80; Producers Dairy Ltd., Ottawa, \$12,310.56; Provincial Mental Hospital, Essondale, B.C., \$81,688.46; Provincial Mental Hospital, Ponoka, Alta., \$28,651.08; Provincial Sanatorium, Charlottetown, \$12,675.87; Geo. R. Prowse Range Co., Ltd., Montreal, \$33,937.38.

Quebec Coal Co., Ltd., Quebec, \$17,316.07; Province of Quebec—Department of Health and Welfare, \$22,825.79; Queen Alexandra Sanatorium, London, \$34,511.88; Queen Victoria Memorial Hospital, North Bay, Ont., \$15,677.90.

Redfern Construction Co., Ltd., Toronto, \$24,494.50; Regina General Hospital, Regina, \$154,553.39; Reliance Chemicals Ltd., Montreal, \$32,886.05; Richmond Milk Producers Co-operative Association, Vancouver, \$50,645.39; C. Robinson and Sons, London, \$23,259.05; Rockdale Dairy, Kingston, \$10,554.67; Rogers, Montreal, Ltd., Montreal, \$82,042.81; Royal Jubilee Hospital, Victoria, \$17,702.73; Royal Ottawa Sanatorium, Ottawa, \$29,587.20; Royal Victoria Hospital, Montreal, \$31,237.90.

Municipality of Ste. Anne-de-Bellevue, Que., \$58,896.91; St. Boniface Sanatorium, St. Vital, Man., \$16,485.07; St. Georges Sanatorium, Mont Joli, Que., \$11,825.44; St. Hyacinthe Laundry, St. Hyacinthe, Que., \$12,869.17; Saint John Tuberculosis Hospital, Saint John, \$37,677.97; St. Joseph's Hospital, Sudbury, Ont., \$10,473.05; St. Joseph's Hospital, Victoria, \$12,985.50; St. Lawrence Laundry Ltd., Montreal, \$49,756.74; St. Mary's-on-the-Lake Sanatorium, Haileybury, Ont., \$10,010.60; St. Michel Hospital, Archange, Que., \$11,486.50; Saskatchewan Anti-Tuberculosis League, \$190,095.60; Saskatchewan Co-operative Creamery Association, Saskatoon, \$10,093.98; Province of Saskatchewan—Department of Public Health, \$24,397.21; Saskatoon City Hospital, Saskatoon, \$15,515.07; Saskatoon Sanatorium, Saskatoon, \$47,447.34; Wm. Scott and Co., Vancouver, \$24,802.20; Seaport Crown Fish Co., Ltd., Vancouver, \$10,388.91; Shell Oil Co. of Canada Ltd., Toronto, \$13,845.73; Silversteins, London, \$10,503.31; Simmons Ltd., Montreal, \$91,431.72; Robert Simpson Co., Ltd., Toronto, \$93,860.03; John T. Skells, Toronto, \$11,219.28; Slade and Stewart Ltd., Vancouver, \$39,592.06; Chancey Smith, London, \$10,850.94; T. F. Smith Nephew Ltd., Hull, England, \$14,072.60; Sovereign Potters Ltd., Hamilton, \$28,175.79; E. R. Squibb and Sons of Canada Ltd., Toronto, \$19,690.74; Standard Chemical Co., Ltd., Toronto, \$20,340.13; Stewart-Lovick and MacPherson Ltd., Vancouver, \$25,517.45; Suburban Rapid Transit Co., Winnipeg, \$16,092.93; Supertest Petroleum Corp., Ltd., London, \$11,099.76; Swift Canadian Co., Ltd., Toronto, \$254,404.99.

Terminal Sheet Metal Works Ltd., Vancouver, \$24,997.84; Toronto East General and Orthopaedic Hospital, Toronto, \$98,454.67; Toronto Hydro-Electric System, Toronto, \$16,647.33; Trans-Canada Air Lines, Montreal, \$14,797.57; Turnbull Elevator Co., Ltd., Toronto, \$12,314.88.

Ungars Laundry Ltd., Saint John, \$26,271.13; United States Treasury Department, \$79,945.46; University of Alberta Hospital, Edmonton, \$415,365.22.

Vails Laundry and Cleaners, Kentville, N.S. \$11,530.31; City of Vancouver—Waterworks Department, \$10,884; Vancouver General Hospital, Vancouver, \$11,940.24; Victor X-Ray Corporation of Canada Ltd., Montreal, \$107,734.29; Victoria Hospital, London, \$16,129.82; Victoria Public Hospital, Fredericton, \$10,525.21; Vilas Furniture Co., Ltd., Cowansville, Que., \$14,979.63.

Welfare Revenue Trust Account, Vancouver, \$161,684.95; Western Grocers Ltd., Winnipeg, \$10,481.18; Wickett and Craig Ltd., Toronto, \$14,523.87; J. H. Wickson, Toronto, \$55,049.54; Williams and Wilson Ltd., Montreal, \$37,085.93; Wilsil Ltd., Montreal, \$157,442.85; Winnipeg Municipal Hospitals, \$54,353.36; Winthrop Chemical Co., Inc., Windsor, Ont., \$19,663.08; G. H. Wood and Co., Ltd., Toronto, \$20,812.05; Woodward Stores Ltd., Vancouver, \$11,513.19.

Yarmouth Ice Cream Dairy Co., Ltd., Yarmouth, N.S., \$16,825.90.

Zenith Radio Corporation of Canada Ltd., Windsor, Ont., \$22,188.66.

SOLDIER SETTLEMENT AND VETERANS' LAND ACT

NOTE.—The following list includes purchases of land and buildings for farms and small holdings as well as purchases of building materials and stock and equipment for veterans established under the Veterans' Land Act.

Aladdin Homes, Ltd., Toronto, \$29,164.55; Province of Alberta, Estates Branch, \$19,930.40, Farm Loans Branch, \$20,305.02, Treasury Branch, \$10,800; Alberta Lumber Co., Edmonton, \$17,779.14; Allis-Chalmers-Rumely, Ltd., Regina, \$82,531.53; Atlas Lumber Co., Ltd., Edmonton, \$14,846.06.

L. Bachand et al., Sherbrooke, Que., \$11,800; G. L. Barley, St. Catharines, Ont., \$11,793; H. Barlow & Sons, Sudbury, Ont., \$10,700; Beaver Lumber Co., Ltd., Winnipeg, \$96,867.51; E. E. Beckett, Edmonton, \$11,894.53; L. Beaver-Potts, Nanaimo, B. C., \$17,500; Bell Telephone Co. of Canada, \$21,316.43; W. L. Bell, Creston, B.C., \$16,000; Bennett & White Construction Co., Ltd., Vancouver, \$41,504.14; Bowman, McFadden & Bowman, Dauphin, Man., \$23,296.04; Boyle & Aikins, Pentteton, B. C., \$84,046.25; Brantford Pattern Works, Brantford, Ont., \$11,825; Province of British Columbia, Land Settlement Board, \$11,076.05; Brown & Rutherford, Winnipeg, \$14,321.77; E. A. Burgis, Toronto, \$11,765.

C. Campbell, Vanguard, Sask., \$12,000; E. D. Campbell, Calgary, \$10,498.60; Canada Life Assurance Co., Toronto, \$22,740.15; Canada Permanent Mortgage Corporation, Toronto, \$22,770.43; Canada Permanent Trust Co., Toronto, \$26,500; Canada Trust Co., Regina, \$20,472.64; Canadian Bank of Commerce, Toronto, \$23,244.76; Canadian Co-operative Implements Ltd., Regina, \$12,239.72; Canadian National Railways, Toronto, \$25,779.79; Canadian Pacific Railway Co., Montreal, \$94,387.42; J. I. Case Co., Toronto, \$117,558.23; T. H. Case, Kelvington, Sask., \$17,600; Cassidy & Munroe, New Westminster, B.C., \$10,508; J. L. Christie, Cypress River, Man., \$10,800; J. Clark & Son, Fredericton, \$14,447.24; Cockshutt Plow Co., Ltd., Brantford, Ont., \$609,468.39; T. I. Connor, Cubri, Sask., \$11,200; E. F. Cook, Birch Hills, Sask., \$10,800; Cox Garage, Beaverlodge, Alta., \$10,855.77; H. V. Craig, Kelowna, B.C., \$16,000; J. J. Crowe Co., Ltd., Dauphin, Man., \$14,878.48; Crown Lumber Co., Calgary, \$14,628.05.

B. H. Deaussy, Regina, \$10,000; John Deere Plow Co., Ltd., Welland, Ont., \$832,050.81; Bruce De Santi Contracting Co., Windsor, Ont., \$20,518.32; L. Desmarais, St. Johns, Que., \$14,500; Dominion Government, Canadian Farm Loan Board, \$71,046.75, Department of Public Printing and Stationery, \$94,991.81, War Assets Corporation, \$86,667.48; Dominion Motors Ltd., Edmonton, \$10,550.13; Douglas & McCallum, London, Ont., \$17,800.

T. Eaton Co., Ltd., Toronto, \$86,425.94; C. Empey et al., Melbourne, Ont., \$10,800.

Faircraft Industries Ltd., Longueuil, Que., \$11,737.50; Forst's Ltd., Vancouver, \$13,630.87; Fort Rouge Decorating Co., Winnipeg, \$16,321.28; Frontier Lumber Co., Grande Prairie, Alta., \$37,511.35; R. E. Frost, Assiniboia, Sask., \$11,300; Fulton, Morley & Verchere, Kamloops, B.C., \$27,950.

F. P. Gallagher, Aldershot, Ont., \$11,091.50; J. Goodall, Toronto, \$11,506.29; A. D. Gorrie & Co., Ltd., Toronto, \$14,363.12; Grayson & McTaggart, Moose Jaw, Sask., \$14,145; Great West Life Assurance Co., Winnipeg, \$54,080.24; J. A. Grimmett, Vancouver, \$23,866.35.

Halliday Co., Ltd., Burlington, Ont., \$285,965.59; Hayward Lumber Co., Edmonton, \$16,114.62; Hickman Tye, Hardware Co., Ltd., Victoria, \$10,503.50; J. H. Hicks & Sons, Ltd., Bridgetown, N.S., \$10,674.53; R. T. Holman, Charlottetown, \$21,885.55; Home Properties Ltd., Toronto, \$21,000; David Howrie, Ltd., Vernon, B. C., \$10,229.96; Hudson's Bay Co., Winnipeg, \$49,084.41; Huron & Erie Mortgage Corporation, London, Ont., \$27,670.24.

Imperial Bank of Canada, Toronto, \$17,271.73; Imperial Lumber Co., Edmonton, \$14,698.28; International Harvester Co., Hamilton, \$1,775,961.57.

Jackson & Partridge, Cooksville, Ont., \$14,380.

J. R. Keays, Gaspe, Que., \$11,721.04; Kelly Seed & Feed Co., Toronto, \$12,828.47; J. M. Kennedy, Fort William, Ont., \$10,200.

E. M. Ladner, Salmon Arm, B. C., \$10,966.22; Lakeshore Construction Co., Ltd., Pointe Claire, Que., \$11,150.51; Lincoln Motors Ltd., St. Catharines, \$16,500.45; W. Linden-Bell, Creston, B.C., \$12,500; Lindsay & Kidston, Vernon, B.C., \$34,311.25; L. T. Linkletter, Summerside, P.E.I., \$10,633.34; Lounsbury Co., Ltd., Moncton, \$19,843.54.

MacDonald Contracting Co., Windsor, Ont., \$39,419.10; J. R. MacDonald, K.C., Wilkie, Sask., \$12,000; R. MacDonald, New Waterford, N.S., \$11,000; MacMillan & Emon, Wadena, Sask., \$10,568.36; J. A. MacMillan, K.C., Wadena, Sask., \$16,200; MacPherson, Milliken, Leslie & Tyerman, Regina, \$18,035; Manitoba Farm Loans Association, Winnipeg, \$18,914.52; Province of Manitoba, \$17,415.64; Massey-Harris Co., Ltd., Toronto, \$1,719,303.82; McCoy Service Ltd., Ottawa, \$10,281.35; McGirr & McLean, Dauphin, Man., \$18,098.32; J. R. McKay, North Hatley, Que., \$12,000; J. E. McKee, Edmonton, \$10,154.56; McKinty & Sons, Victoria,

\$15,648.59; McLennan, McFeely & Prior Ltd., Vancouver, \$28,485.97; McQuarrie & Stewart, New Westminster, B.C., \$10,800; T. F. McWilliams, Kelowna, B.C., \$20,250; Minneapolis-Moline Power Implement Co., Minneapolis, Minn., U.S.A., \$266,404.26; Monarch Lumber Co., Ltd., Winnipeg, \$42,629.48; Bank of Montreal, Montreal, \$44,547.23; M. D. Muttart, Ltd., Edmonton, \$14,882.72; Mutual Life Assurance Company of Canada, Waterloo, Ont., \$30,467.25.

National Iron Corporation Ltd., Toronto, \$11,013.35; National Trust Co., Ltd., Edmonton, \$22,981.65; Corporation of Town of New Liskeard, New Liskeard, Ont., \$19,716.36; North American Buildings Ltd., Winnipeg, \$23,102.74; North American Lumber and Supply Co., Ltd., Winnipeg, \$48,592.96; Township of North York Willowdale, Ont., \$10,330.60; Bank of Nova Scotia, Halifax, \$22,356.36; A. Nystedt, Vancouver, \$14,335.62.

Oliver Corporation, Regina, \$223,587.51; Province of Ontario, Commissioner of Agricultural Loans, \$51,635.50, Public Trustee, Osgoode Hall, Toronto, \$11,000.

Prudham Construction Co., Ltd., Edmonton, \$10,251.01; D. V. Pugh, Osoyoos, B.C., \$20,397.50; R. Putz, Regina, \$12,000.

Reliance Lumber Co., Ltd., Winnipeg, \$17,692.69; Revelstoke Sawmill Co., Ltd., Revelstoke, B.C., \$12,784.44; E. M. Reynolds, Nanaimo, B.C., \$10,400; Royal Bank of Canada, Montreal, \$76,420.39.

Province of Saskatchewan, Farm Loans Branch, \$29,629.25; Security Lumber Co., Ltd., Moose Jaw, Sask., \$24,610.89; G. Sigurdson, Wideswater, Alta., \$10,717.35; Robert Simpson Co., Ltd., Toronto, \$15,512.65; Southern Okanagan Land Project, Oliver, B.C., \$14,632.35; Sovereign Life Assurance Co., Ltd., Winnipeg, \$15,158.84; N. Steen, Vancouver, \$10,577; J. M. Streight, New Westminster, B.C., \$16,000; Striegler & Co., Kamloops, B.C., \$11,479.84.

Taite & Bainbridge, Courtenay, B.C., \$14,100; Toronto General Trusts Corporation, Toronto, \$41,151.43; Tracy & Tracy, Eston, Sask., \$15,300; Trust & Loan Co. of Canada, Montreal, \$12,736.35.

Unwin's Ltd., Banff, Alta., \$10,636.99.

Valley Lumber Yards Ltd., New Westminster, B.C., \$15,516.85; Van Blaricom, Hamilton, & Williams, Tisdale, Sask., \$18,000.

Weather-Vane of Ontario Ltd., Windsor, Ont., \$15,513.64; E. C. Weddell, Kelowna, B.C., \$10,800; A. J. Wickens, Moose Jaw, Sask., \$10,600; K. B. Wilson, Fairview, Alta., \$10,040.06; R. W. Winslow, North Battleford, Sask., \$15,137.10; Woodward Stores Ltd., Vancouver, \$12,878.34.

Direct Payments of \$1,000 or over for Medical or Dental Fees

C. F. Abbott, Toronto, \$3,430; H. H. Abell, New Liskeard, \$3,288; C. Aberhart, Toronto, \$5,325; D. E. Acal Kapuskasing, \$1,877; S. R. Adam, Ponoka, \$2,012; G. A. C. Adams, Toronto, \$2,404; G. L. Adamson, Winnipeg, \$1,200; J. D. Adamson, Winnipeg, \$6,250; E. C. Aho, Toronto, \$1,972; A. C. Ahrens, Lethbridge, \$2,677; J. B. Aiken, Red Lake, \$1,163; E. S. Aitken, Toronto, \$1,438; S. Albert, Montreal, \$3,480; D. E. Alcorn, Vancouver, \$4,500; E. H. Alexander, Vancouver, \$5,275; H. L. Alexander, Vancouver, \$1,797; R. H. Aljoe, Toronto, \$1,611; A. W. M. Allan, Charlottetown, \$2,267; K. V. Allan, Lansing, \$2,101; L. F. Allanach, Moncton, \$3,043; H. A. Allen, Winnipeg, \$3,115; W. A. Allen, Victoria, \$1,206.50; W. G. Alston, Little Current, \$1,369; C. Ames, Vancouver, \$4,092; G. Amiot, Valleyfield, \$1,152; E. A. Amos, Montreal, \$2,025; J. Amyot, Montreal, \$1,525; E. H. Anderson, Halifax, \$2,420; J. F. C. Anderson, Saskatoon, \$3,700; R. M. Anderson, Toronto, \$6,294; C. H. Andrews, Prince Albert, \$1,463; J. G. Andrews, Toronto, \$10,306; R. C. Anglin, Toronto, \$4,992; E. H. Ante, Toronto, \$1,319; A. B. Anthony, Yarmouth, \$2,165; A. A. Antoni, Carleton Place, \$1,460; I. D. Appleby, Toronto, \$2,134; E. C. Apps, Kenora, \$11,870; G. April, St. Charles-de-Caplan, \$1,311; T. E. Archambault, Montreal, \$2,023; L. J. Archibald, Halifax, \$5,038; B. C. Armstrong, Medicine Hat, \$1,037.50; H. E. Armstrong, Ottawa, \$6,055; H. G. Armstrong, Port Credit, \$3,910; J. J. Armstrong, Toronto, \$6,042; M. T. Armstrong, Parry Sound, \$1,237; T. E. Armstrong, Windsor, Ont., \$1,670; W. J. Armstrong, Toronto, \$1,774; W. S. S. Armstrong, Edmonton, \$2,725; H. C. Arnott, Oshawa, \$4,685; M. Aronovitch, Montreal, \$3,960; C. W. Asseltine, Toronto, \$1,170; R. H. Atkey, Toronto, \$8,415; C. F. Atkinson, Toronto, \$1,318; W. Atkinson, Windsor, Ont., \$8,217; W. L. Attridge, Midland, \$3,036; F. Auger, Victoriaville, \$2,401; R. Auger, Quebec, \$1,624; W. E. Austin, Hafford, \$2,111.75; M. J. Averback, Winnipeg, \$4,296; C. H. Avery, Toronto, \$6,028; H. G. M. Ayre, Fort Frances, \$2,208.

A. B. Babcock, Toronto, \$2,698; F. E. Babcock, Milton, \$1,517; H. Bacal, Montreal, \$1,325; M. Back, Cobalt, \$1,521; L. W. Backus, Toronto, \$2,965; D. J. Badke, Brantford, \$6,023; A. W. Bagnall, Vancouver, \$5,934; A. A. Bailey, Montreal, \$2,335; G. Baillargeon, Montreal, \$1,785; J. B. A. Baillargeon, Montreal, \$5,225; C. D. Baird, Owen Sound, \$1,468.50; M. M. Baird, Vancouver, \$5,710; F. J. Bajurny, Hamilton, \$6,036; A. D. Baker, Regina, \$1,781; A. H. Baker, Calgary, \$1,200; C. E. Baker, Port Arthur, \$1,805.50; W. E. Baker, Victoria, \$1,692; J. Balfour, Vancouver, \$5,775; R. H. Balinson, Hamilton, \$1,565.50; A. H. Ball, Peterborough, \$1,538; C. C. Ballantyne, Galt, \$1,446; C. Balmer, Vancouver, \$1,295; H. S. Banfield, Toronto, \$4,058; S. S. Banford, New Westminster, \$2,182; C. J. Bannerman, Winnipeg, \$1,507; E. C. Banno, Kaslo, \$1,363; J. A. Barber, Chilliwack, \$3,953; L. T. Barclay, Toronto, \$2,200; R. Baribeau, Three Rivers, \$11,767; A. J. Barkley, Ottawa, \$5,764; N. Barlow, Vancouver, \$6,003; L. Barnabe, Ottawa, \$1,830; A. F. Barnes, London, \$1,109; E. W. Barnstead, Halifax, \$1,370; E. W. Barootes, Toronto, \$1,050; C. H. Barr, Verdun, \$3,195; G. W. Barrett, Ottawa, \$1,962; R. H. Barrett, Charlottetown, \$1,796; L. W. Bassett, Victoria, \$1,355; H. R. Bateman, Mount Dennis, \$5,251; J. E. Bateman, Toronto, \$5,050; C. J. Baxendale, Owen Sound, \$1,383; C. R. Baxter, Moncton, \$1,439.50; J. S. Baxter, Vancouver, \$1,032; L. M. Baxter, Halifax, \$1,780; R. J. B. Bayne, Sarnia, \$1,634; H. N. Beach, Ottawa, \$2,240; L. W. Beamish, New Westminster, \$1,941; B. B. Beaton, Whitby, \$1,776; P. A. Beattie, Toronto, \$7,658; J. Beaudry, Cowansville, \$2,092; R. Beaudry, Three Rivers, \$1,044; C. J. W. Beckwith, Halifax, \$1,110; W. Bedell, Owen Sound, \$1,891; A. Beech, North Vancouver, \$3,810; M. Begin, Granby, \$1,210; A. H. Beland,

Montreal, \$2,317; A. Belanger, Lac St. Jean, \$1,070; G. I. Bell, Edmonton, \$1,310; J. A. M. Bell, Fredericton, \$3,632.85; L. G. Bell, Winnipeg, \$1,000; M. P. Benger, Port Arthur, \$1,230; C. F. Bennett, Moose Jaw, \$2,450; F. F. Bent, Oxford, \$1,342; P. Berbrayer, Winnipeg, \$5,450; L. Berger, Quebec, \$1,800; J. M. Bergman, Toronto, \$2,849; J. M. Bernatchez, Montmagny, \$1,279; F. Bernbaum, Saskatoon, \$2,278; R. Bernier, Verdun, \$1,677; A. Bernstein, London, \$2,575; J. R. Berry, Calgary, \$2,450; K. Berry, London, \$1,878; R. Berry, Calgary, \$1,200; G. Bertrand, Sherbrooke, \$1,796; J. H. Best, Winnipeg, \$1,443; M. F. Betts, Grandview, \$1,159; G. B. Bigelow, Vancouver, \$3,050; J. A. Bigelow, Toronto, \$3,205; B. A. Biggs, Flin Flon, \$16,590; D. L. C. Bingham, Kingston, \$3,000; F. B. Bingham, Pilot Mound, \$1,342; R. H. Bingham, Moncton, \$3,230; G. W. C. Bissett, Victoria, \$5,500; C. Bissonnet, Montreal, \$1,070; D. Black, Winnipeg, \$1,798; H. F. B. Black, Toronto, \$11,816; J. H. Black, Vancouver, \$1,030; W. E. Black, Toronto, \$1,799; R. V. Blackmore, Claresholm, \$1,023; R. S. Blackstock, Toronto, \$3,410; R. W. Blackwell, Kincardine, \$6,958; W. C. Blackwell, Lindsay, \$1,201.10; N. J. Blair, Vancouver, \$5,625; W. M. Blair, Regina, \$1,029; G. A. Blanchard, Hamilton, \$1,550; J. E. Blanchard, Charlottetown, \$1,482; M. Blanchet, Rimouski, \$2,379; M. H. Blandin, Toronto, \$1,976; R. H. Blaquiere, Edmonton, \$1,504; T. F. Blight, Winnipeg, \$2,643; E. S. Blond, Vancouver, \$1,429; A. A. Bloom, Winnipeg, \$3,796; L. Bloom, Vancouver, \$6,339; E. Blouin, Quebec, \$1,914; A. C. Blue, Moose Jaw, \$1,143; J. Blumes, Vancouver, \$1,757; P. Boissonneault, Thetford Mines, \$1,985; A. W. Boland, Aurora, \$2,440; J. Boness, Montreal, \$5,113; G. Bonin, Montreal, \$1,725; F. H. Bonnell, Vancouver, \$4,415; B. S. Bookhalter, Regina, \$5,365; J. G. Booth, Toronto, \$2,124; K. V. Borthwick-Leslie, Winnipeg, \$1,753; E. H. Botterell, Toronto, \$4,500; D. M. Botting, Norwood, \$1,376; J. Bouchard, Montreal, \$1,300; D. W. Boucher, Kingston, \$1,144; H. H. Boucher, Vancouver, \$5,900; G. Boudreau, Sherbrooke, \$1,567; G. Boulet, Quebec, \$1,271; E. Bourdon, Quebec, \$1,385; E. M. Bourgeois, Moncton, \$1,769; E. T. Bourke, Montreal, \$1,257; F. M. Bourne, Montreal, \$5,244; L. Bouthillier, St. Hyacinthe, \$5,260; R. J. Bowen, London, \$1,270; A. W. Bowles, New Westminster, \$1,240; L. R. Bowlsby, Vancouver, \$1,082; B. Bowman, Hamilton, \$1,808; F. T. Bowness, Kensington, \$1,050; E. M. Box, Ottawa, \$2,538; H. A. Box, Toronto, \$1,450; A. W. Boyd, Kirkland Lake, \$5,272; C. T. Boyd, Gladstone, \$2,491; D. M. Boyd, Morris, \$3,736; J. Boyd, Hamilton, \$1,409.50; J. A. Boyd, Stratford, \$1,422; W. E. Boyd, Espanola, \$2,244; G. Boyer, Montreal, \$1,126; L. Boyer, Montreal, \$1,402; E. R. Boyle, St. Catharines, \$1,333; W. H. Boyles, Montreal, \$3,338; B. Brachman, Regina, \$5,379; G. H. Braden, Hamilton, \$1,249; L. R. Braden, Ottawa, \$4,985; W. F. Bradey, Parry Sound, \$3,147; R. A. Bradford, Toronto, \$1,136; G. C. Bradley, Regina, \$2,470; J. W. Bradley, Virden, \$2,010; W. C. Bradshaw, Trail, \$1,121; R. S. Braden, Toronto, \$1,188; E. J. Bramah, Penetang, \$2,780; J. M. Brassard, Gaspe, \$4,836; J. Brault, St. Lambert, \$1,322; G. R. Breber, Nanaimo, \$1,869; W. G. Breckenridge, Montreal, \$5,260; A. Breen, Vancouver, \$2,184; O. Brett, Regina, \$6,236; T. E. Briant, Winnipeg, \$4,580; C. D. Bricker, Grenfell, \$1,568; J. Bridge, Edmonton, \$3,100; F. S. Brien, London, \$2,350; J. A. Briere, Montreal, \$2,614; I. T. Brill, Timmins, \$1,680; G. L. Britton, Guelph, \$1,252; R. T. Broadworth, Toronto, \$2,207; J. F. Brock, Oshawa, \$2,148; S. W. Bromely, North Bay, \$2,124.75; M. Brook, Beausejour, \$2,757; A. C. Brotman, Winnipeg, \$2,622; A. C. Brown, London, \$2,769; C. B. Brown, Toronto, \$2,625; H. R. Brown, Montreal, \$1,463; J. F. Brown, Winnipeg, \$8,024; R. Brown, Toronto, \$1,150; R. N. G. Brown, Assiniboia, \$3,338; W. G. Brown, Vancouver, \$1,262; C. T. Browne, Dartmouth, \$1,626; D. F. Brownlee, Powassan, \$1,657; H. G. Brownlee, Grimsby, \$1,175; H. L. Bruce, Toronto, \$2,567; W. C. Bruce, Kincardine, \$1,552; O. E. Brunet, Ottawa, \$1,845; P. D. Brunet, Timmins, \$3,566; J. F. Brunton, Hamilton, \$2,300; D. M. Bruser, Winnipeg, \$4,580; W. H. Bryant, Montreal, \$1,341; W. D. Bryce, Ottawa, \$1,191; W. M. Bryce, Victoria, \$1,143; A. J. Buchanan, Acton, \$2,979; W. M. Buchanan, North Sydney, \$3,226; J. W. Bucher, Guelph, \$12,835; A. K. Buckwald, Vancouver, \$6,253; L. L. Buffet, Glace Bay, \$5,475; C. R. Bunn, Red Deer, \$1,805; G. W. Burgman, Kirkland Lake, \$2,916; R. B. Burgman, Blairmore, \$3,977; J. A. Burke, Sydney, \$1,056; W. H. Burnett, London, \$1,125; F. L. Burns, Montreal, \$1,875; R. E. Burns, Victoria, \$1,960.50; R. C. Burr, Kingston, \$1,003; J. A. Burstein, Toronto, \$4,578; W. J. Butcher, Uxbridge, \$1,320; A. A. Butler, Montreal, \$5,260; J. A. Butler, Toronto, \$1,040; J. D. Butler, Princeton, \$1,966; M. J. Butler, Kelowna, \$1,038; R. F. Butler, New Westminster, \$3,322; R. F. Butler, Toronto, \$2,331; T. E. C. Butler, Toronto, \$1,103; G. A. Buttery, Swift Current, \$1,015.

I. F. Calder, Brockville, \$2,750; H. L. Caldwell, Calgary, \$2,630; V. C. Calkin, New Glasgow, \$2,224; L. M. Callbeck, Summerside, \$2,178; J. D. Calvert, Victoria, \$1,268; A. F. Cameron, Montreal, \$1,532; H. F. Cameron, Winnipeg, \$4,725; L. H. Cameron, Antigonish, \$4,201; R. B. Cameron, Edmonton, \$1,283; R. F. Cameron, Truro, \$1,811; W. H. Cameron, Toronto, \$2,330; A. H. Campbell, Vancouver, \$2,605; D. Campbell, Kingsville, \$4,662; D. D. Campbell, Hamilton, \$1,575; G. D. Campbell, Kelowna, \$1,407; H. H. Campbell, Toronto, \$2,400; H. M. Campbell, Kingston, \$2,377; J. M. Campbell, Chatham, Ont., \$5,662; J. M. Campbell, Saskatoon, \$2,825; L. A. Campbell, Mission City, \$1,512; R. H. Campbell, Natal, \$2,895; W. A. Campbell, Kingston, \$2,550; W. J. Campbell, Victoria, \$1,441; F. W. Canning, Toronto, \$1,797; A. C. Carbert, Elmira, \$3,581; C. H. Carley, Lloydminster, \$2,983; J. Carmichael, Edmonton, \$1,192; S. Caron, Mastai, \$3,411; L. Carpentier, Montreal, \$1,208; J. P. Carrier, Lewis, \$2,768; E. T. Carrothers, Brandon, \$3,781; J. R. Carson, Montreal, \$1,709; L. G. Carson, Winnipeg, \$1,918; C. C. Casewell, Melfort, \$4,297; C. E. Casgrain, Montreal, \$1,303; C. R. Castaldi, St. Catharines, \$1,487; J. H. Caulfield, Ayr, \$1,035; W. D. Cavanagh, Toronto, \$2,399; C. A. M. Cawker, Vancouver, \$4,000; B. S. Chadwick, Toronto, \$7,545; J. L. Chalmers, Toronto, \$4,961; R. H. Chalmers, Fredericton, \$2,589.30; P. Chaloult, Quebec, \$1,622; J. Chamard, Montreal, \$2,226; A. W. Chambers, Ottawa, \$1,857; H. W. Chambers, Niagara Falls, \$2,620.15; J. A. Chambers, New Westminster, \$1,298; L. R. Channell, St. Catharines, \$1,301; M. A. Chantler, New Toronto, \$6,073; R. Chapdelaine, Montreal, \$4,431; G. K. Chapman, Fort Erie, \$1,259; G. Chapnick, Toronto, \$3,671; W. D. Chapple, Toronto, \$3,214; G. Charland, Montreal, \$5,053; J. Charland, Ville St. Laurent, \$2,039; W. E. Charland, Verdun, \$8,803; B. J. Charles, Calgary, \$1,013; S. R. Charles, Vancouver, \$1,460; W. B. Charles, Toronto, \$2,634; L. A. Chase, Toronto, \$1,010; D. A. Cheetham, Owen Sound, \$5,374; H. L. Cheney, Ottawa, \$2,069; P. J. Cheney, Prince Rupert, \$1,553;

S. Chernin, Glace Bay, \$3,710; D. N. Chisholm, Port Hawkesbury, \$1,521.05; G. Chisholm, Victoria, \$2,295; M. J. Chisholm, New Waterford, \$1,335.30; R. Cholette, Montreal, \$1,367; R. V. Cholette, Montreal, \$4,351; R. Choquette, Jonquiere, \$2,073; M. Chretien, Shawinigan Falls, \$1,102.95; D. Christie, Vancouver, \$2,790; P. S. Christie, Halifax, \$1,052; R. P. Christie, Courtenay, \$8,316; R. S. Christie, Winnipeg, \$1,139; W. L. Christie, Toronto, \$1,199; C. L. Church, Knowlton, \$1,209; A. H. Churchill, Barrington Pass, \$3,036; M. Claenar, Sydney, \$2,421; B. B. Claman, Winnipeg, \$3,618; A. M. Clark, Kingston, \$2,619; C. W. Clark, Winnipeg, \$2,675; E. H. Clark, Minnedosa, \$1,314.50; H. E. Clark, Summerside, \$4,779; J. C. Clark, Ottawa, \$1,195; R. M. Clark, Hamilton, \$1,806; W. L. Clark, Conquest, \$1,945; W. R. Clark, Welland, \$8,621; A. E. Clarke, Eburne, \$1,327; H. J. Clarke, Vermilion, \$1,291; P. M. Clarke, St. Stephen, \$3,768; A. B. Clayton, Ottawa, \$1,936.16; R. L. Clayton, London, \$1,844; F. S. Cleall, Edmonton, \$1,510; P. Cleave, Neepawa, \$4,433; D. C. Cleve, Toronto, \$5,969; R. W. Clements, Watrous, \$2,058; E. T. Cleveland, Montreal, \$4,703; C. A. Cline, London, \$3,450; C. D. Clough, Inverness, \$1,942; G. B. Cloutier, Montreal, \$5,075; L. P. Cloutier, Temiscouata, \$4,442; H. C. Cobban, Paris, \$1,488; C. I. Coburn, Port Colborne, \$9,611; G. Coburn, Nipawin, \$1,289; T. H. Coffey, London, \$3,675; A. Cohen, Glace Bay, \$4,070; J. H. Cohen, Winnipeg, \$1,480; S. Cohen, Melville, \$1,402; W. Cohen, Montreal, \$3,964; L. R. Coke, Winnipeg, \$2,560; F. M. Cole, London, \$2,325; J. M. Cole, Windsor, Ont., \$1,007; H. M. Coleman, Toronto, \$2,975; J. U. Coleman, Duncan, \$1,072.75; W. H. Coleman, Toronto, \$6,361; C. R. Collard, Oshawa, \$6,381; E. E. Colley, Toronto, \$2,858; R. J. Collins, Saint John, \$1,020; W. C. G. Collins, Ottawa, \$1,248; W. E. Collins, Ottawa, \$2,410; F. S. Colman, Vernon, \$4,214; J. E. Comeau, Weymouth, \$3,285; J. F. Condon, Pictou, \$4,711; W. V. Cone, Montreal, \$4,164.50; L. J. Conn, Wolsley, \$1,473; R. W. Conn, New Westminster, \$3,979.50; W. F. Connell, Kingston, \$2,840; K. I. Conover, Montreal, \$2,962; M. A. Conway, Toronto, \$4,179; A. F. Cook, Kipling, \$1,182; A. L. Cook, Windsor, Ont., \$3,918; N. Cook, Victoria, \$3,265; A. R. Cooke, Kingston, \$1,561; K. E. Cooke, Hamilton, \$1,330; P. C. Cooke, Vancouver, \$1,742; J. F. Cooney, Woodstock, Ont., \$2,653; D. S. Coons, Hamilton, \$3,902; K. M. Coons, Gravelbourg, \$1,192; H. G. Cooper, Vancouver, \$4,310; R. H. Cooper, Winnipeg, \$2,085; R. A. Copp, Westboro, Ont., \$2,753; D. L. Coppel, Windsor, Ont., \$5,495; G. A. Copping, Montreal, \$2,610; H. R. Corbett, Halifax, \$2,625; J. W. Corbett, Exeter, Ont., \$1,010.50; J. S. Corcoran, Midland, \$2,203; G. N. Cormack, Fort St. John, \$1,933; H. A. Corman, Winnipeg, \$3,914; S. Corman, Vancouver, \$1,462; A. J. Cormier, Moncton, \$1,266; G. A. Cormier, Moncton, \$3,679; J. W. Cormier, Amherst, \$1,220; M. Cornish, Toronto, \$8,931; C. E. Corrigan, Winnipeg, \$6,675; J. E. Corrigan, Charlottetown, \$1,493; E. J. Corsini, Hamilton, \$2,521; P. A. Cote, Ottawa, \$1,716; P. E. Cote, Quebec, \$4,800; I. D. Cotnam, Pembroke, \$1,011; W. A. Cotten, Saskatoon, \$1,763; A. J. Coughlan, Saint John, \$2,000; S. K. Cogle, Saint John, \$7,530; F. E. Coulter, Toronto, \$11,255; M. Couper, Montreal, \$4,800; H. L. Coursier, Vernon, \$3,636; H. D. Courtenay, Ottawa, \$4,900; D. E. Cousins, London, \$1,026; G. A. Cowan, Hespeler, \$2,316; H. H. Cowan, Exeter, \$2,348; L. Cowan, Regina, \$1,462; G. Craft, Montreal, \$2,480.35; T. K. Cragg, New Westminster, \$2,797; G. H. Craig, Belleville, \$1,957; L. G. Craigie, Moose Jaw, \$2,575; J. C. A. Crawford, Haileybury, \$1,712; J. S. Crawford, Toronto, \$2,586.50; A. G. Crisp, Toronto, \$3,775; L. H. Croft, Chester, \$2,244; R. F. N. Croft, Kitchener, \$1,358; C. H. Crosby, Montreal, \$1,725; H. S. Crosby, Halifax, \$6,714; V. D. Crowe, Truro, \$5,289; G. Crutchfield, Shawinigan Falls, \$2,484; E. F. Crutchlow, Montreal, \$2,625; B. Cuddihy, Montreal, \$1,280; J. A. Cummer, Woodstock, Ont., \$3,448; H. A. Cummings, Kirkland Lake, \$1,046; J. C. Cummings, Ottawa, \$3,901; R. G. Cummings, London, \$4,162; W. H. Cunningham, St. Catharines, \$3,329.95; F. K. Currie, New Westminster, \$1,381; E. J. Curtis, Vancouver, \$1,475.

W. A. Dakin, Regina, \$3,700; J. N. Dales, Toronto, \$1,334; R. R. Dalglish, Sydney, \$3,256; J. E. Dalton, Vancouver, \$3,030; W. Dalzell, Portage La Prairie, \$1,176; T. E. Dancy, Montreal, \$1,810; G. W. Danzinger, Winnipeg, \$2,854; J. A. Dauphinee, Toronto, \$1,075; D. R. Davies, Oshawa, \$1,618; J. A. Davies, Windsor, Ont., \$2,152.30; J. P. Davies, Huntsville, \$2,458.12; O. J. Davies, Meaford, \$1,248; L. Davis, Toronto, \$1,812; R. N. Davis, Hamilton, \$2,297; R. W. Davis, Vancouver, \$2,500; C. L. Davison, Melville, \$1,511; C. S. Dawe, Vancouver, \$1,625; W. G. Dawson, Halifax, \$1,364; C. S. Day, Toronto, \$1,975; L. A. Day, West Summerland, \$2,679; M. A. Deagle, Winnipeg, \$1,580; H. H. Dean, Sussex, \$1,584; J. A. Dean, Kenora, \$2,433; A. J. Decarie, Montreal, \$2,615; G. E. Decker, Edmonton, \$1,425; C. De Grandmont, Montreal, \$2,415; G. A. Delagran, Orillia, \$1,594; J. R. Delahay, Ottawa, \$5,532; E. Delaney, Quebec, \$1,075; F. D. Dempster, Toronto, \$3,574; A. G. Denison, London, \$2,020; W. L. Denney, London, \$1,880; L. D. Denmore, Bathurst, \$1,760.50; R. J. Dent, Vancouver, \$3,348; R. L. Denton, Montreal, \$3,140; W. Derkson, Spirit River, \$1,144; J. De St. Victor, Quebec, \$1,750; J. A. Desbiens, Bagotville, \$2,317; J. Desjardins, Montreal, \$1,213; J. L. Desjardins, Riviere du Loup, \$2,009; R. Desjardins, Montreal, \$1,909.50; F. J. Desmond, Moncton, \$3,222; P. Desrosiers, Rosemont, \$1,188; C. J. Devine, Beaverton, \$1,679; E. W. Devine, Orillia, \$2,027; J. C. Devitt, Bowmanville, \$2,000; W. F. Dewar, Toronto, \$2,182; G. M. Dewis, Halifax, \$6,688; C. E. A. Dewitt, Wolfville, \$1,476.50; C. R. Dexter, Grand Manan, \$2,504; M. R. Dickey, Vancouver, \$4,800; E. D. Dickie, Digby, \$1,259.30; J. K. M. Dickie, Ottawa, \$5,579.50; J. H. Dickson, Killarney, \$2,648; R. Dickson, Toronto, \$1,000; R. C. Dickson, Toronto, \$1,700; J. A. Dietrich, Toronto, \$2,232; R. W. Digby, Brantford, \$1,201.60; J. G. Dillane, Hamilton, \$3,600; K. K. Dimock, Windsor, N.S., \$1,411; J. J. Dinan, Montreal, \$1,625; A. R. Dinniwell, Hamilton, \$1,297; R. E. Dinniwell, Bowmanville, \$2,469; W. H. Dinsmore, St. George, \$5,794; A. Dion, Quebec, \$2,048; C. C. Dixon, Regina, \$8,438; E. R. Dixon, Walkerton, \$1,838; G. K. Doan, Toronto, \$2,091; N. A. Dobbie, Toronto, \$1,099; A. Dobbins, Vancouver, \$1,697.60; J. W. Dobson, Halifax, \$1,617; F. E. Dodds, Red Deer, \$2,363; M. J. T. Dohan, Victoria, \$1,706; W. J. Dolson, Toronto, \$1,357; H. J. Dombrowski, Port Alberni, \$2,762; S. K. Donald, Moncton, \$2,579; N. Doner, Kirkland Lake, \$2,964; E. G. Dore, Hamilton, \$5,743; E. S. Dorion, Montreal, \$6,006; W. E. Dorsey, Cochrane, \$7,232; H. L. Douglas, Lloydminster, \$1,283.50; H. A. Dowler, Empress, \$3,297; H. A. Dowler, Leader, \$4,936; S. O. Dowling, Winnipeg, \$2,384.85; C. C. Down, Port Dalhousie, \$1,152; F. N. Downe, Sudbury, \$2,667; A. A. Downey, Calgary, \$2,555; J. L. Downey, Winnipeg, \$3,735; E. Downton,

Toronto, \$2,327; P. E. Doyle, Ottawa, \$1,430; J. M. Dube, Granby, \$5,343.85; V. A. Dube, Montreal, \$1,042; E. V. Dubiskey, Preeceville, \$1,959; G. N. Duclos, Montreal, \$6,000; C. A. Dudgeon, Port Credit, \$2,935; J. D. Duffin, Calgary, \$2,350; L. I. Duffy, Charlottetown, \$3,432; C. G. Duke, Camrose, \$1,849; G. Dumont, Buckingham, \$1,949; M. A. Dumont, Vancouver, \$1,733; I. W. Dunbar, Camrose, \$1,013; A. G. Duneau, Calgary, \$2,125; D. W. Duneau, Petrolia, \$1,944; R. M. Duncan, Calgary, \$2,168; S. C. Duncanson, St. Thomas, \$6,270; C. H. Dundass, Montreal, \$2,309.80; R. B. Dunlop, Toronto, \$1,524; R. C. Dunlop, Toronto, \$1,281; A. S. Dunn, Orillia, \$3,924; F. H. Dunnett, Brighton, \$2,844; J. G. Dupuis, Montreal, \$1,282; C. A. Durand, Montreal, \$1,049; J. Durran, Galt, \$1,244; J. A. Dussault, Montreal, \$2,174; E. M. Dutton, Dryden, \$4,057.

J. A. Eagan, Toronto, \$1,160; R. F. Eager, Niagara Falls, \$1,992; D. C. Eaglesham, Toronto, \$3,050; S. Eagleson, Madoc, \$1,510; L. J. Easter, Dundas, \$2,098; B. J. Eastwood, Edmonton, \$1,382; D. C. Eaton, Halifax, \$3,870; J. B. Eaton, Wolfville, \$1,157; R. B. Eaton, Sackville, \$2,541.75; H. W. Eckel, Toronto, \$6,604; J. R. Edmunds, Brantford, \$3,472; P. Edwards, Montreal, \$1,644; J. C. Egan, Toronto, \$1,486; G. G. Elder, Medicine Hat, \$1,005; E. H. W. Elkington, Victoria, \$1,244.50; A. J. Elliot, Toronto, \$3,249; J. A. Elliot, Vancouver, \$3,375; E. V. Elliott, Galt, \$1,245; H. Elliott, Montreal, \$6,030; J. M. Elliott, Quebec, \$1,527; G. N. Ellis, Edmonton, \$3,375; F. Ellison, Vancouver, \$2,683; A. R. Elvidge, Montreal, \$2,610; H. Emanuele, Penitction, \$1,143; J. C. Emmett, Toronto, \$2,470; K. Epstein, Eston, \$1,029; R. A. Erickson, Barrie, \$1,831; A. H. Ervin, Musquodoboit, \$2,186; J. N. Evans, Orangeville, \$4,787; E. W. Ewart, Moncton, \$1,608.

L. M. Fairbairn, Calgary, \$1,050; H. T. Fallaise, Pickering, \$1,398; R. F. Farquharson, Toronto, \$2,685; H. Farrell, Toronto, \$1,204; A. Faucher, Montreal, \$1,024; G. E. Faulds, London, \$1,800; A. W. Faulkner, Halifax, \$1,842; J. A. Faulkner, Port Credit, \$3,110; A. Fauteux, Montreal, \$1,820; R. E. Feasby, Simcoe, \$1,627; W. H. Feasby, Merriton, \$1,206; L. J. Fenech, Windsor, Ont., \$1,300; F. C. Fennell, Halifax, \$8,968; W. A. Fergie, Cranbrook, \$1,112; D. J. Ferguson, London, \$1,900; N. C. Ferguson, New Westminster, \$2,155; W. N. G. Ferguson, Toronto, \$1,059; W. V. Ferguson, Lindsay, \$1,202; C. A. Findlay, Ottawa, \$2,478; L. M. Finigan, Shelburne, \$3,738; M. D. Finigan, Amherst, \$2,901; G. L. Finkbeiner, Listowel, \$1,031; L. Finkle, Winnipeg, \$2,270; W. L. Finlay, Toronto, \$1,543; J. A. Finley, Saint John, \$1,375; C. M. Fisher, Montreal, \$2,590; E. M. Fisher, Huntsville, \$6,924; G. W. Fitzgerald, Regina, \$2,470; J. L. Fitzgerald, Iroquois Falls, \$3,024; D. J. Fitz-Osborne, Vancouver, \$2,920; R. F. Flach, Hamilton, \$1,718; D. R. Fleming, New Liskeard, \$1,062.60; L. J. Fleming, Saint John, \$2,081; E. E. Fletcher, Medicine Hat, \$1,413; T. W. Fletcher, Vancouver, \$4,459.50; R. O. Flett, Winnipeg, \$2,750; F. A. Flora, Toronto, \$9,408; S. D. Florian, Sydney, \$2,575; F. Fontaine, Malartic, \$1,205; J. H. Forrester, Belleville, \$7,032.25; J. Fortier, Quebec, \$2,390; R. A. Fortye, Vancouver, \$1,375; D. M. Foster, Guelph, \$2,928; R. G. Foster, Chilliwaik, \$3,945; J. L. Fowler, Toronto, \$3,450; E. F. Foy, Edmonton, \$2,650; D. A. Fralick, Windsor, Ont., \$1,011; G. H. Francis, Vancouver, \$3,300; D. C. Fraser, Toronto, \$3,738; F. E. Fraser, New Glasgow, \$1,097; J. E. Fraser, Shaunavon, \$1,518; J. E. Fraser, Port Elgin, \$1,016.84; W. A. Fraser, Victoria, \$4,937; W. F. Fraser, Armstrong, \$1,833; W. G. Fraser, Burlington, \$1,609; W. N. Fraser, Creston, \$3,851; W. R. Fraser, New Glasgow, \$2,586; R. S. Freele, Windsor, Ont., \$1,742; H. B. Freeman, Toronto, \$1,749; J. F. Freeman, Toronto, \$9,952; R. Freeman, Toronto, \$1,104; D. R. Freir, Niagara Falls, \$5,770; H. G. French, Dresden, \$1,206; J. E. Fuller, Windsor, Ont., \$1,265; A. E. Fyffe, Nanawee, \$2,499; E. D. Fyffe, Picton, \$1,121.

J. M. Gabriel, Schumacher, \$3,138; R. H. Galbraith, London, \$1,562; J. W. Gallagher, Vancouver, \$1,401; K. R. Galvin, Toronto, \$16,718; B. R. Gardiner, Orillia, \$2,449; A. J. Gardner, St. Vital, \$4,884; C. M. Gardner, Montreal, \$6,550; G. H. Gardner, Timmins, \$1,707; J. S. Gardner, Calgary, \$1,900; C. F. Garland, Port Frances, \$4,000; J. K. Garrett, Sarnia, \$1,128; J. M. Garrett, Sarnia, \$1,387; F. G. Garvin, Portage La Prairie, \$1,953; E. Gatenby, Sutton, \$1,022; G. A. Gandet, Moncton, \$1,148; E. Gaumont, Quebec, \$1,190; C. Gauthier, London, \$1,900; J. A. Gauthier, Ottawa, \$1,686; J. D. Gauthier, Shippagan, \$2,503.75; J. H. Geddes, London, \$2,375; W. H. Geddes, Vancouver, \$1,464; J. E. Gee, Victoria, \$5,474; G. F. Gemenoy, Cumberland, \$1,052; M. Genier, St. Johns, \$6,487; P. E. Genier, Ville La Salle, \$2,458; A. Gibson, Winnipeg, \$4,800; C. E. Gibson, Elmira, \$1,264; J. W. Gibson, Sault Ste. Marie, \$1,132; S. H. Gibson, Timmins, \$4,544; E. Giguere, Montreal, \$1,210; G. Giguere, Montreal, \$3,303; J. C. Gilbert, Jonquiere, \$1,760; R. A. Gilbert, St. Thomas, \$3,626; W. J. Gilbert, Toronto, \$6,559; E. P. Gill, Victoria, \$2,337; J. A. Gillies, London, \$1,222.50; C. F. Gillis, Campbellton, \$2,698; D. S. Gilmour, Edmonton, \$2,911; L. E. Gilroy, Mission City, \$1,003; W. H. Gilroy, Mount Forest, \$1,662; J. E. Gimby, Sault Ste. Marie, \$2,425.95; G. A. Giovanetti, Sydney, \$1,142; J. A. Girard, Quebec, \$2,550; J. A. Giroux, Sherbrooke, \$1,098; P. Gitnick, Montreal, \$3,897; V. Gladu, Baie Comeau, \$1,227; C. Godin, Three Rivers, \$1,616; T. Godin, Campbellton, \$1,777; W. H. Godsoe, Toronto, \$2,189; D. G. Goffin, St. Catharines, \$5,880; L. S. Goldberg, Halifax, \$7,432; M. Goldberg, Toronto, \$3,590; P. Goldberg, Altona, \$1,477; J. W. Golding, Brampton, \$1,006; A. W. G. Good, Fredericton, \$3,948; H. R. Goodfellow, Sault Ste. Marie, \$1,218; C. D. Goodison, Brockville, \$2,892; A. L. Goodman, Coleman, \$1,874; S. Goodnoh, Montreal, \$1,013; L. A. Goodridge, Moncton, \$2,160; J. A. Gorelynski, Toronto, \$1,444; A. R. Gordon, Lloydminster, \$2,484; C. A. Gordon, Halifax, \$4,440; G. D. Gordon, Kemptville, \$1,282.10; K. M. Gordon, Edmonton, \$2,436; R. A. Gordon, Toronto, \$1,675; R. I. Gordon, Kitchener, \$1,302.75; S. D. Gordon, Toronto, \$5,500; W. B. Gordon, Courtenay, \$2,282; J. Gorman, Windsor, Ont., \$1,107; J. B. Gossnell, Saint John, \$2,310; C. L. Gosse, Halifax, \$3,650; J. R. Gosse, New Westminster, \$3,200; J. Gosselin, Roberval, \$4,740; C. E. G. Gould, Vancouver, \$3,348; P. Goulet, Lewis, \$1,778; J. Gourlay, Barrie, \$2,841; H. E. Gourlie, Toronto, \$18,001; N. Gourloff, Val D'Or, \$1,064; J. H. Gowland, Kingston, \$1,798; A. J. Grace, London, \$6,577; A. W. Grace, Ottawa, \$1,023; F. V. Grady, Sault Ste. Marie, \$2,519; A. D. Graham, Dutton, \$3,872; A. F. Graham, Toronto, \$3,905; C. C. Graham, Russell, \$3,413; F. M. Graham, Fenelon Falls, \$2,141; F. R. Graham, Estevan, \$1,490; G. A. Graham, Port Hope, \$1,544; J. A. Graham, Goderich, \$1,205; J. W. Graham, Toronto, \$2,650; R. W. Graham, Oshawa, \$2,076; J. M. Grahame, Winnipeg, \$2,365; R. M. Grainger, Hamilton, \$2,441; A. M. Grant, Souris, \$1,058; C. G. B. Grant, Durham, \$1,771; G. F. Grant, Victoria, \$1,571; J. A. Grant, Simcoe, \$1,504; R. N. Grant, Vancouver, \$5,269.50;

W. D. Grant, Ottawa, \$2,945; W. G. L. Grant, Glace Bay, \$1,111.17; R. Gravel, Beauport, \$5,653; A. D. Gray, Barrie, \$1,549.60; A. R. S. Gray, Lethbridge, \$2,411; C. T. Gray, Blenheim, \$1,369; K. C. Gray, Gananogue, \$1,339.20; W. G. Gray, Sarnia, \$1,157.20; H. L. Greaves, Montreal, \$1,045; E. A. Greco, Sault Ste. Marie, \$2,638; F. T. Green, Burks Falls, \$1,935; L. N. Green, Winnipeg, \$5,091; R. O. Green, Toronto, \$6,313; S. E. Greenberg, Winnipeg, \$3,322; C. J. Greene, Innisfail, \$1,593; J. A. Greenfield, Toronto, \$2,564; A. W. Greenius, Vancouver, \$1,305; G. Grogire, Quebec, \$1,200; R. A. Gregory, Saint John, \$2,395; W. Grenkow, Winnipeg, \$3,686; A. Grenon, Quebec, \$1,979; R. Grenon, St. Joseph d'Alma, \$2,357; H. S. Grey, Toronto, \$7,388; H. G. Grieve, Victoria, \$2,115; C. L. Griffin, Kitchener, \$1,186; J. F. Griffin, Halifax, \$5,513; V. S. Grigg, Thessalon, \$1,339; S. E. Grimes, Ottawa, \$1,119; R. S. Grimmett, Vancouver, \$2,938; M. E. Gross, Montreal, \$1,891; R. C. Gross, Edmonton, \$1,825; J. R. Groulx, Verdun, \$3,287; W. P. Gruer, Toronto, \$2,087; E. T. Guest, Toronto, \$8,841; G. F. Guest, North Bay, \$3,367; T. I. Guilboard, Montreal, \$1,289; T. Guimond, Montreal, \$1,193; C. H. Gundry, Vancouver, \$2,200; Gunn, Hackney, Shore and Dowling, Toronto, \$3,395; A. H. Gunning, Victoria, \$2,946.

J. E. Hackett, Toronto, \$2,528; T. J. Hackie, Kelowna, \$2,092; R. B. Hagerman, Florenceville, \$1,006; H. C. Hagyard, Perth, \$1,847.75; G. M. Hale, St. Lambert, \$1,200; H. R. Hall, Goderich, \$3,888; O. M. Hall, Melfort, \$1,903; W. J. Hall, Toronto, \$2,341; J. Halle, Quebec, \$1,612; C. B. Hallett, Saskatoon, \$1,938; J. E. Hallett, Great Village, \$3,021; G. W. Halpenny, Montreal, \$6,032; H. F. Halpin, Calgary, \$4,336.95; R. B. Hambley, North Bay, \$4,504; J. Hamel, Quebec, \$1,537; A. I. Hamilton, Victoria, \$1,876; H. P. Hamilton, Kitchener, \$3,083; H. S. Hamilton, Vancouver, \$1,375; J. D. Hamilton, Kingston, \$1,800; R. H. Hamilton, Toronto, \$2,360; W. S. Hamilton, Edmonton, \$1,215; L. M. Hampson, Ottawa, \$3,277.50; I. J. Hance, St. Marys, \$1,578; W. W. Hancheroff, Kamsack, \$1,120; W. F. Hancock, Fort Qu'Appelle, \$5,991; W. S. Hand, Geraldton, \$1,532; A. B. Handelman, Rosetown, \$2,952; F. R. Hanson, Montreal, \$1,015; A. Harder, Barhead, \$1,614; P. W. Hardie, Hamilton, \$2,250; A. W. Harding, Oshawa, \$1,091; H. O. Harding, Yarmouth, \$2,265; E. L. Hardman, Warton, \$5,330; B. C. Hardy, Toronto, \$2,075; G. H. Hardy, Fort William, \$1,093; M. G. Hardy, Toronto, \$11,912; N. C. Hardy, Port Arthur, \$2,365; G. C. Hare, Toronto, \$1,052; E. G. Hargreaves, Toronto, \$1,066; W. E. Harlow, Bridgetown, \$1,942; G. E. Harper, Kitchener, \$4,656; H. Harper, Preston, \$1,518; R. R. Harper, Vancouver, \$2,410; S. Harper, Toronto, \$3,431; R. Harrington, Bridgewater, \$2,730; L. Harris, Toronto, \$1,011; M. Harris, Toronto, \$9,335; R. I. Harris, Toronto, \$2,425; S. Harris, Montreal, \$2,932; Harris and Hall, Vancouver, \$6,321; W. G. Harron, Toronto, \$1,246; E. R. Hart, Sackville, \$1,255; R. G. Hart, Vancouver, \$1,000; R. F. Harvey, Montreal, \$1,301; D. C. Harvie, Elmhurst, \$1,143; F. C. Harwood, Victoria, \$1,111; R. C. Hastings, Quebec, \$3,450; P. P. Hauch, London, \$7,200; O. Hauck, Wainwright, \$1,245; E. G. Hawes, Saskatoon, \$2,460; W. A. Hawke, Toronto, \$3,325; G. M. Hawtin, Toronto, \$1,874; M. P. Hawton, Collingwood, \$1,500; A. Hay, Montreal, \$1,743; J. R. Hay, Vancouver, \$1,057; R. T. Hayes, Saint John, \$1,249; A. L. Hays, Fort Erie, \$1,419; W. V. Hazelwood, Saint John, \$1,184; G. M. T. Hazen, Saskatoon, \$3,290; W. L. Heaslip, Toronto, \$1,098; T. G. Heaton, Toronto, \$2,900; C. D. Helmer, Vancouver, \$1,467; A. Henderson, Vancouver, \$1,417; E. J. Henderson, Aurora, \$3,501; H. K. Henderson, Winnipeg, \$1,437; J. E. Henderson, Toronto, \$1,297.40; R. Henderson, Lachine, \$2,596; R. Henderson, Eastend, \$1,439; A. Z. Henry, Toronto, \$2,505; H. H. Hepburn, Edmonton, \$3,925; I. H. Herman, Saskatoon, \$3,460; J. D. Herman, Ottawa, \$6,025; R. E. L. Hertz, Montreal, \$2,400; J. E. Hesson, Calgary, \$1,502; H. H. Hetherington, Brampton, \$4,027; C. G. Hewitt, Toronto, \$8,212; J. Hibbard, Sherbrooke, \$4,911; J. K. Higgins, Saint John, \$3,537; C. R. Hignell, Welland, \$2,013; C. Hill, Lansing, \$2,297.60; C. E. Hill, Toronto, \$1,157; D. J. Hill, Kirkland Lake, \$1,654; E. J. Hill, Vancouver, \$1,712; G. M. Hill, Montreal, \$1,080; J. C. Hill, Orillia, \$3,552; W. H. P. Hill, Montreal, \$6,050; J. A. Hillsman, Winnipeg, \$1,625; H. A. Himel, Toronto, \$1,250; A. O. Hinds, Gore Bay, \$1,730; L. Hipwell, Toronto, \$1,064; N. J. Hiscox, Collingwood, \$1,768; R. J. Hiscox, Brampton, \$2,990; A. E. Histro, Toronto, \$4,399; J. R. Hoag, Regina, \$1,752; F. S. Hobbs, Vancouver, \$1,850; G. E. Hobbs, London, \$2,350; H. J. Hocking, Prince George, \$2,659; W. J. W. Hodgins, Montreal, \$1,404; R. O. Hodgson, Saskatoon, \$1,891; R. W. Hoffman, Hamilton, \$3,468; W. V. Hogan, Halifax, \$1,509; W. P. Hogarth, Fort William, \$2,538.88; J. G. Holbrook, Hamilton, \$1,059; G. W. Holden, Toronto, \$17,327; A. Holland, Montreal, \$1,325; L. G. Holland, Halifax, \$3,625; T. E. Holland, Winnipeg, \$2,475; L. R. H. Holmes, Toronto, \$1,818; R. E. Holmes, Windsor, Ont., \$2,523.50; R. S. Holmes, Toronto, \$1,007; T. F. Holt, Calgary, \$1,181; G. F. Homer, Victoria, \$6,079; R. C. Honey, Peterborough, \$1,627; J. E. Hood, Calgary, \$5,973; E. C. Hoodless, Whitehorse, \$1,562; W. Hooper, Lachute, \$2,145; S. J. Hopkins, Toronto, \$1,060.30; H. Horowitz, Toronto, \$1,461; C. H. Houde, New Carlisle, \$1,313; C. G. Hough, Toronto, \$11,441; A. B. Houston, Winnipeg, \$2,850; C. J. Houston, Yorkton, \$1,711.50; G. Houston, Charlottetown, \$4,800; S. W. Houston, Kingston, \$3,000; W. Howitt, Guelph, \$1,693; J. Howlett, Montreal, \$3,950; J. A. Huard, Montreal, \$1,825; L. E. Hubbell, Sudbury, \$1,035; N. W. Huculak, Haney, \$1,914; F. Hudon, Quebec, \$1,200; A. H. Hudson, Timmins, \$1,028; A. L. Hudson, Toronto, \$1,020; H. G. Hudson, Ottawa, \$1,930.25; R. W. Huffman, Toronto, \$4,394; A. R. Huggard, Vancouver, \$4,025; F. F. Hughes, Waterloo, \$1,967; R. F. Hughes, Hamilton, \$2,141; E. R. Humphrey, Ajax, \$5,103; M. I. Humphries, Prince Albert, \$1,110; A. M. Hunt, Stratford, \$3,382; J. Huot, Montreal, \$2,165; J. C. Hurley, Toronto, \$18,787; A. R. Hurst, Brandon, \$3,199; R. G. Hurton, Glenboro, \$2,262; A. P. Hus, Verdun, \$2,486.25; C. D. Husband, Red Deer, \$4,758; T. H. Hutchison, Port Arthur, \$2,053; R. C. Hutchison, Toronto, \$13,237; R. G. Hyde, Hagersville, \$2,631; H. H. Hyland, Toronto, \$1,040.

R. Imbleau, Montreal, \$1,445; G. H. Ingham, Stratford, \$3,114.20; A. B. Ingimundson, Gimli, \$2,097; J. R. Ingledeu, Vancouver, \$1,089; R. Inglis, Estevan, \$1,021; J. W. Ingram, New Toronto, \$1,638; R. F. Ingram, Bathurst, \$1,425.75; W. H. Inkster, North Vancouver, \$3,422; P. E. Ireland, Toronto, \$2,300; L. F. Irons, High River, \$2,232.30; H. R. Ironstone, Val D'Or, \$1,306; J. A. Irving, Vancouver, \$2,263; A. W. Irwin, Wingham, \$1,963; L. G. Israel, Sydney, \$3,464.

V. M. Jackman, Strasburg, \$2,149; B. A. Jackson, Saskatoon, \$4,925; E. C. Jackson, Hamilton, \$1,958; J. E. Jackson, London, \$1,568.35; M. R. Jackson, North Sydney, \$5,050; W. R. Jackson, Toronto, \$4,311; D. R. Jacob, Winnipeg, \$3,551; F. L. Jacobson, New Westminster, \$1,587; A. Jacques, Quebec, \$1,960; A. B.

James, Toronto, \$2,560; C. N. James, Midland, \$1,287; H. B. James, Oshawa, \$2,175; R. S. James, Caledonia, \$1,443; S. M. James, Toronto, \$5,643; T. W. James, Victoria, \$1,258; C. B. Jameson, Victoria, \$1,532; F. L. Jamieson, Winnipeg, \$2,390; H. S. Jamieson, Moosomin, \$4,621; R. Jamieson, Vancouver, \$2,318; R. A. Jamieson, Toronto, \$1,000; E. C. James, Calgary, \$1,200; J. Janzen, Burnaby, \$3,061; M. E. Jarrett, Ingersoll, \$3,289; T. R. Jarrott, Paris, \$1,366.10; G. Jarry, Montreal, \$5,900; S. Jauvoish, Winnipeg, \$2,818; J. R. Jeffery, Kirkland Lake, \$2,317; D. P. Jeffries, Sioux Lookout, \$2,625; N. R. Jennejohn, Nelson, \$1,727; C. E. Jerome, Vancouver, \$2,077; G. G. Jewitt, Leamington, \$2,624; B. Johnson, Calgary, \$4,525; C. M. Johnson, Calgary, \$3,460; C. P. Johnson, Vancouver, \$2,107; G. N. M. Johnson, Cannington, \$1,153; B. M. Johnston, Barrie, \$3,001; J. G. Johnston, Regina, \$1,347; L. A. Johnston, Montague, \$6,766; R. E. Johnston, Toronto, \$1,784; W. J. Johnston, Montreal, \$1,489; D. G. Johnstone, Niagara Falls, \$1,440; D. S. Johnstone, Regina, \$6,160; W. M. Joiner, Dawson City, \$1,365.50; A. Jolicœur, Lachine, \$1,289; A. Jolicœur, Beauceville, \$4,214; H. M. Jolley, Toronto, \$5,933; A. W. Jones, Sarnia, \$9,350; B. R. Jones, Toronto, \$7,477; C. M. Jones, Halifax, \$3,625; E. M. Jones, Melita, \$1,541; F. W. Jones, Winnipeg, \$2,307; G. H. Jones, Ottawa, \$2,427; J. H. Jones, Peace River, \$4,100; R. C. Jones, Brandon, \$1,534; U. N. Jones, Toronto, \$1,828; W. M. Jones, Bathurst, \$3,154; A. Joubert, Amqui, \$4,328.50; G. Joynt, Toronto, \$1,966; W. Julien, New Westminster, \$1,317.

M. Kahn, Burnaby, \$1,516; A. Kalgas, Montreal, \$2,654; L. A. Kane, Oshawa, \$2,075; I. Kaplan, Toronto, \$3,358; S. Kaplan, Vancouver, \$1,120; Z. Kasloff, Winnipeg, \$1,383; S. Katz, Winnipeg, \$1,979; S. R. Katz, Winnipeg, \$3,797; H. M. Katzenmair, New Hamburg, \$1,044; A. B. Kaukinen, Port Arthur, \$1,314; A. R. Kaukinen, Sudbury, \$1,807; J. G. Kaye, Toronto, \$4,795; G. W. A. Keddy, Saint John, \$4,652; R. H. Kee, Saint John, \$1,117; G. L. Keefe, Alberton, \$1,160; M. H. V. Keenan, Sudbury, \$1,539; W. S. Keith, Toronto, \$2,925; C. L. Kell, Oshawa, \$3,295; F. G. Kellam, Kitchener, \$3,326; H. J. Kellam, Ottawa, \$3,775; M. H. Keller, North Vancouver, \$1,533; G. C. Kelly, Hamilton, \$1,985; J. R. Kelly, Edmonton, \$3,660; S. W. Kemp, Sturgeon Falls, \$1,326; A. S. Kennedy, Hamilton, \$1,445; E. Kennedy, Banff, \$1,789; E. L. Kennedy, Samia, \$1,689; J. K. M. Kennedy, London, \$1,617; H. J. Kennedy, Regina, \$1,534; V. W. Kennedy, Calgary, \$1,131; A. S. Kenney, Ottawa, \$1,040; W. F. Kenney, Rexton, \$1,391; S. G. Kenning, Victoria, \$3,084; Kenny and Mathieson, New Westminster, \$16,418; L. E. Kent, Lachine, \$4,620; A. R. Kerr, Toronto, \$2,290; E. V. Kershaw, Saskatoon, \$2,396; J. Kershman, Montreal, \$4,005; G. A. Kerster, Fort William, \$1,109; J. F. Kieckham, Kitchener, \$2,570; L. Kieckham, Westlock, \$1,154; J. F. Kilgour, Hamilton, \$1,497; J. M. Kilgour, Winnipeg, \$3,850; D. A. King, Winnipeg, \$3,089; G. A. King, Minton, \$2,560; J. L. King, Galt, \$1,619.76; K. C. King, Timmins, \$1,198.75; L. W. King, Prince George, \$1,159; A. S. Kirkland, Saint John, \$1,750; C. A. Kirkpatrick, Grand Falls, \$1,576; T. A. Kirkpatrick, Kentville, \$1,068.90; G. H. Kitchen, Toronto, \$1,275; E. J. Klase, Port Arthur, \$2,909; S. P. Klimasko, Hamilton, \$1,265; H. J. Kline, Toronto, \$1,860; R. G. Knowles, Toronto, \$2,334; S. Kobrinsky, Winnipeg, \$1,120; T. T. Kobrin-ky, Winnipeg, \$1,469; B. J. Kocnig, Regina, \$1,467; B. Krasnoff, Vancouver, \$1,780; M. Krasnoff, Vancouver, \$7,101; W. G. Krauser, Montreal, \$1,073; J. Kreutzer, Toronto, \$1,302; M. B. Kronick, Toronto, \$1,922; J. Kulyk, Toronto, \$1,021; B. L. Kushnerov, Winnipeg, \$1,383; M. P. Kutney, Toronto, \$3,362; O. E. Kvale, Duncan, \$3,160; C. A. Kyle, Toronto, \$1,913; W. M. C. Kynoch, North Vancouver, \$2,026.

M. J. P. Labrecque, Montreal, \$2,625; F. Lacasse, Windsor, Ont., \$2,938; G. Lachance, New Richmond, \$3,917.50; F. C. Lackie, Toronto, \$2,012; G. Laflamme, Levis, \$1,429; P. E. Laflamme, Sudbury, \$1,489.55; J. E. Lafleche, Lac Megantic, \$1,919; R. Laffeur, Verdun, \$1,590; R. C. Laird, Toronto, \$1,975; P. Lajcuness, Quebec, \$1,210; P. Lalande, Drummondville, \$1,104; J. V. Lally, Cornwall, \$2,095; M. Lamarche, Montreal, \$2,277; J. A. Lamarre, Montreal, \$1,286; W. V. Lamb, Calgary, \$2,470; W. J. Lamond, Sydney Mines, \$1,798; C. E. Lamoureux, Montreal, \$5,250; J. Lamoureux, Three Rivers, \$1,231; C. Lampel, Toronto, \$1,062; S. Landa, Saskatoon, \$1,147; E. P. Landry, Moncton, \$1,509; G. B. Lane, Timmins, \$1,315; L. Lang, Montreal, \$2,566; G. Langelier, Montreal, \$1,670; C. K. Langford, Saskatoon, \$2,081; R. M. Langille, Truro, \$7,208; C. Langlois, Lachine, \$1,942; I. Langlois, Chandler, \$2,594; R. Langlois, Quebec, \$1,405; D. G. Langmaid, Oshawa, \$1,857; R. G. Langston, Vancouver, \$4,200; J. H. Langtry, Fort William, \$3,068; A. W. Lapin, Montreal, \$1,600; F. Laplante, Montreal, \$1,018; E. Lapointe, Montreal, \$2,121; J. Lapointe, Quebec, \$1,939; A. M. Laporte, Edmundston, \$2,901; J. E. Lappin, Toronto, \$9,600; G. Large, Vancouver, \$5,712; E. Larivee, Montreal, \$1,056; P. Lariviere, Montreal, \$3,925; J. L. Larochelle, Quebec, \$2,310; L. Larochelle, Quebec, \$1,397; E. Laurence, Montreal, \$2,336; G. Laurencelle, Shawining Falls, \$1,004; C. E. Laurin, Hull, \$9,963; J. L. Lavallee, Montmagny, \$1,370; R. Lavallee, Montreal, \$5,223; B. D. Lavers, Kingston, \$1,236; J. H. Lawley, Glace Bay, \$4,552; G. R. Lawton, Minto, \$4,418; W. L. Lawson, Listowel, \$1,210; G. C. Laxter, Toronto, \$1,669; L. B. Layton, Annapolis Royal, \$1,189; N. M. Layton, Truro, \$6,582; C. S. Lea, Calgary, \$4,348; G. Lea, Charlotteton, \$4,200; P. Leahy, Quebec, \$2,534; W. Leahy, Quebec, \$1,419; H. G. Learoyd, Sutton West, \$2,614; J. T. Lebbettter, Halifax, \$1,922; G. Lebeuf, Montreal, \$3,419; B. Leblanc, Montreal, \$1,511; C. K. Leblanc, Sherbrooke, \$1,455; J. A. Leblanc, Caraquet, \$1,602.50; L. G. Leblanc, Rexton, \$2,612; S. Leblond, Quebec, \$4,600; A. H. Leckie, Hamilton, \$1,038; J. F. Ledger, Kitchener, \$2,045; W. H. Ledger, Renfrew, \$2,588; L. A. Leduc, Rimouski, \$1,846; L. J. Leduc, Montreal, \$1,503; R. Leduc, Maniwaki, \$1,011; G. A. Lee, Toronto, \$2,109; B. C. Leech, Regina, \$3,275; O. A. Lefebvre, Montreal, \$4,342.60; H. B. Legate, Owen Sound, \$1,163; E. J. Leger, Bathurst, \$1,332; L. O. Leger, Saint John, \$1,766; G. D. Leggett, Toronto, \$12,126; W. C. Leggett, Toronto, \$6,064; E. J. Lehman, Ottawa, \$3,375; P. O. Lehman, Vancouver, \$5,325; B. Leibel, Toronto, \$1,050; H. C. Leisner, Calgary, \$2,144; A. Leislman, Winnipeg, \$1,127; F. Lelievre, Chandler, \$1,019; A. C. Lemay, Toronto, \$5,258; C. L. Lemon, Vancouver, \$2,619; C. O. Lennox, Toronto, \$2,807; F. E. Lent, New Germany, \$4,218; C. Leonard, Ossevoys, \$1,314; G. Lepage, Levis, \$1,387; J. I. Lesik, Windsor, Ont., \$3,467; J. A. Lessard, Riviere du Loup, \$1,466; M. L. Lessard, Quebec, \$2,680; F. Letarte, Quebec, \$1,600; W. H. Leham, Whitehorse, \$3,795; M. R. Levey, Edmonton, \$3,925; M. Lezac, Tisdale, \$1,252; H. Levita, Toronto, \$1,916; J. Laxy, Hamilton, \$2,593.50; J. A. Lewis, London, \$6,085; T. H. Lewis, Woodstock, N.B., \$2,692; A. Lieberman, Toronto, \$13,918; H. C. Liesmer, Calgary, \$2,030; L. J. Lightstone, Verdun, \$1,759; F. O. Lind, Vancouver, \$5,291.50;

L. O. Lind, West Vancouver, \$1,025; E. W. Linklater, Noranda, \$1,017.91; M. J. Lipkind, Calgary, \$1,482; D. Lipman, Toronto, \$4,587; A. Lipson, Toronto, \$4,868; G. R. Lister, Fredericton, \$1,130; J. E. Little, Lucknow, \$1,423; D. M. Livingstone, Transcona, \$1,726; D. D. Lloyd, Strathroy, \$1,898; V. M. Lloyd, Edmonton, \$1,421; E. H. Loaring, Windsor, Ont., \$6,648; H. S. Locke, Saskatoon, \$4,250; J. R. Lockhart, Bath, \$1,190.50; J. W. Long, Lestock, \$1,045; V. C. Long, Toronto, \$3,701; A. J. Longmore, Regina, \$3,555; B. B. Loomer, Stellarton, \$3,919; G. B. Loomis, Sherbrooke, \$4,924.50; L. A. Loree, Guelph, \$2,756.50; A. J. Losier, Chatham, N.B., \$1,628.50; C. H. Loucks, Galt, \$4,103; F. S. Loucks, Toronto, \$1,012; J. F. Loucks, Toronto, \$8,816; A. M. Lowe, Vancouver, \$1,482; L. Lowenstein, Montreal, \$3,050; H. E. D. Lowrey, North Bay, \$1,214; I. K. Lubetsky, Halifax, \$4,380; M. E. Lueyk, Toronto, \$5,735; J. E. Lukas, Abbotsford, \$1,226; J. C. Luke, Montreal, \$2,640; R. Luke, Winnipeg, \$5,818; C. A. Lumsden, Ottawa, \$3,589; W. F. Lumsden, North Bay, \$1,270.90; A. E. Lundon, Montreal, \$5,250; R. E. Lussier, Verdun, \$2,426; W. C. Lymburner, Smithville, \$1,089; R. C. Lyon, Haileybury, \$1,393.50; G. Lyons, Moncton, \$4,024.75.

E. S. MacArtney, Ottawa, \$2,642; K. A. MacAskill, Kingston, \$1,367.98; T. B. MacCallum, Buckingham, \$1,283; H. MacRostie, Vancouver, \$3,512; P. N. MacDermot, Montreal, \$2,775; D. L. MacDonald, Dartmouth, \$1,846; F. B. MacDonald, Sydney, \$1,034; G. H. MacDonald, Neepawa, \$1,994.50; H. M. MacDonald, Oshawa, \$2,738.10; I. MacDonald, Toronto, \$4,950; J. A. MacDonald, Montreal, \$1,769; N. MacDonald, Windsor, Ont., \$1,823; R. G. MacDonald, Saint John, \$1,284; R. H. MacDonald, Saskatoon, \$1,015; R. I. MacDonald, Toronto, \$1,450; R. L. MacDonald, Kamloops, \$2,458.50; S. A. MacDonald, Montreal, \$2,750; W. B. MacDonald, Port Arthur, \$1,984; A. B. MacDonald, Saskatoon, \$6,467; J. A. K. MacDonell, Winnipeg, \$1,264; P. M. MacDonnell, Kingston, \$1,613; D. H. MacDougall, Wynyard, \$1,038; G. G. MacDougall, Sussex, \$2,718; N. B. MacEwan, Vancouver, \$1,600; D. M. MacFarlane, Regina, \$10,712; J. A. MacFarlane, Toronto, \$3,800; P. R. MacFarlane, Woodbridge, \$1,320; R. M. MacGibbon, Fredericton, \$1,377; A. D. MacGregor, Truro, \$4,375; D. MacGregor, Grande Prairie, \$5,359; C. A. MacIntosh, Liverpool, \$3,354; G. K. MacIntosh, Halifax, \$5,379; G. P. MacIntosh, Parrsboro, \$7,690; S. G. MacIsaac, Glace Bay, \$1,945; W. MacIsaac, Sydney, \$2,830; H. J. Mack, Cornwall, \$1,691; B. W. MacKay, Vancouver, \$1,413; G. C. MacKay, Mimico, \$3,200; W. M. MacKay, Sault Ste. Marie, \$1,479; D. L. MacKenzie, Toronto, \$1,276; H. MacKenzie, Charlottetown, \$1,016; I. G. MacKenzie, Ocean Falls, \$3,917; R. B. MacKenzie, St. Catharines, \$2,563; W. C. MacKenzie, Edmonton, \$3,925; K. L. MacKinnon, Renfrew, \$1,327; W. B. MacKinnon, Winnipeg, \$4,375; L. E. MacLachlan, Ottawa, \$1,121; D. L. MacLean, Windsor, N.S., \$3,569; D. R. MacLean, Sydney Mines, \$1,051; H. M. MacLean, Moncton, \$1,093; J. T. MacLean, Montreal, \$4,225; D. A. MacLennan, Campbellton, \$1,794; F. J. MacLeod, Inverness, \$1,332; J. A. MacLeod, Truro, \$2,750; N. D. MacLeod, Ottawa, \$3,070; J. D. MacMillan, Newcastle, \$5,627; E. MacNaughton, Montreal, \$5,000; F. L. MacPhail, Montreal, \$1,530; J. A. MacPhee, Summerside, \$2,147; A. W. MacPherson, Toronto, \$2,500; G. A. MacPherson, Waterford, \$1,080; J. J. MacPherson, Campbellton, \$2,929.50; K. M. MacPherson, Brantford, \$2,242; L. MacPherson, East Saint John, N.B., \$2,918; M. M. MacPherson, Vancouver, \$1,225; D. D. MacRae, Montreal, \$2,333; V. O. Mader, Halifax, \$4,800; W. S. Madill, Toronto, \$5,101; M. L. Madorsky, Toronto, \$1,398; D. C. A. Mady, Sudbury, \$1,238; A. Maher, Montreal, \$1,126; J. H. Maitland, Toronto, \$5,631; P. Malcolmson, Edmonton, \$1,745; A. Malkin, Winnipeg, \$2,301; W. B. Malloch, Niagara Falls, \$3,019; G. M. Malone, Regina, \$2,470; J. M. F. Malone, Three Rivers, \$1,496.75; J. O. Mandeville, Pembroke, \$2,084; W. G. Manning, Hamilton, \$2,745; E. L. Margetts, Vancouver, \$3,930; S. Margolese, Vancouver, \$3,539; J. P. Markinski, Winnipeg, \$3,133; S. P. H. Marlatt, Powell River, \$2,402; J. P. G. Maroosis, Oshawa, \$2,412.50; J. Marquis, Brantford, \$1,254.50; H. G. Marshall, London, \$1,596; J. T. Marshall, Digby, \$2,757; L. F. Marshall, Vancouver, \$3,984; R. J. Marshall, Toronto, \$1,837; J. Martin, Timmins, \$1,146; L. E. P. Martin, Montreal, \$1,300; L. M. Martin, Ottawa, \$2,372; R. B. Martin, Regina, \$3,700; R. L. Martin, Owen Sound, \$1,450; S. J. Martin, Montreal, \$1,300; W. M. Martyn, Toronto, \$2,760; H. S. Mason, Toronto, \$6,983; L. S. Mason, Simcoe, \$1,295; W. H. E. Mason, London, \$3,026; W. J. M. Mason, Richmond Hill, \$2,750; C. E. Massicotte, Chicoutimi, \$7,215; A. Masson, Montreal, \$4,914; R. W. Matchett, Toronto, \$1,316; F. A. L. Mathewson, Winnipeg, \$3,825; R. Mathieu, St. Jean, \$1,119; R. Mathison, Kelowna, \$1,547; C. H. May, Niagara Falls, \$4,242; J. A. McArthur, Markdale, \$1,006; J. D. McAskile, Woodstock, Ont., \$3,397; K. McAskile, Toronto, \$2,475; W. W. McBain, Port Colborne, \$3,486; J. G. McBroom, Kingston, \$2,550; C. A. E. McCabe, Valleyfield, \$1,172; J. M. McCaffery, Calgary, \$4,577; R. J. McCarten, Winnipeg, \$7,077; T. G. McCarthy, Winnipeg, \$3,096; C. F. McCartney, Toronto, \$2,982; J. G. McCartney, Long Branch, \$8,855; H. A. McClean, Mimico, \$1,646; J. B. McClinton, Timmins, \$3,830; F. D. McClure, Toronto, \$8,356; R. G. McColl, Kitchener, \$4,238; L. H. McConnell, Saskatoon, \$9,888; L. H. McCool, North Bay, \$2,534; D. W. McCord, Winnipeg, \$1,383; J. G. McCubbin, Chatham, Ont., \$6,931; A. W. McCulloch, Winnipeg, \$1,975; C. C. McCulloch, Fort William, \$2,437; F. J. McCurry, Toronto, \$2,261; D. E. McCutcheon, Toronto, \$2,760; J. E. McCutcheon, Regina, \$3,275; R. O. McDiarmid, Brandon, \$1,146; D. L. McDonald, Dartmouth, \$1,168; D. W. McDonald, Montreal, \$1,775; J. O. McDonald, Sudbury, \$1,960; R. H. McDougall, Victoria, \$1,375; F. W. McDowell, Barrie, \$2,462; F. W. McDowell, Toronto, \$1,421; K. McDowell, Renfrew, \$3,395; W. W. McDowell, Lansing, \$2,776; D. McEchnern, Montreal, \$1,266; A. H. McElhone, Toronto, \$6,227; G. W. McElman, Fredericton, \$1,817; D. S. McEwen, Winnipeg, \$3,025; R. A. McEwen, Edmonton, \$1,825; S. A. McFetridge, Vancouver, \$1,024; K. C. McGibbon, Winnipeg, \$1,875; A. F. McGill, Vancouver, \$3,050; N. B. McGillivray, Toronto, \$2,000; A. D. McGregor, Halifax, \$3,003; E. F. McGregor, Ottawa, \$2,086; F. R. McGregor, Verdun, \$1,594; W. H. McGuffin, Calgary, \$1,129; J. P. McGuigan, Halifax, \$1,291; M. G. McGuire, Brockville, \$1,889.50; H. E. McHugh, Montreal, \$1,300; A. C. McInnes, Winnipeg, \$2,613; C. A. McIntosh, Montreal, \$3,950; H. C. McIntosh, Glace Bay, \$1,085; H. E. McIntosh, South Porcupine, \$2,347; D. O. McIntyre, Toronto, \$3,974; H. McIntyre, Charlottetown, \$1,306; S. G. McIsaac, Glace Bay, \$3,802; D. H. McKay, Collingwood, \$1,068.25; D. C. McKechnie, Edmonton, \$2,099; A. D. McKee, Dauphin, \$1,682; G. G. McKee, Elora, \$1,109.50; G. H. McKee, Toronto, \$2,430; H. E. McKellar, Carlyle, \$2,513; R. I. McKenna, Moncton, \$2,085.75; C. H. McKenzie, Souris, \$1,057; G. G. McKenzie, Van-

couver \$1,612; K. G. McKenzie, Toronto, \$1,165; R. B. McKenzie, Newcastle, \$1,471.75; G. K. McKeown, Fort William, \$1,792; D. L. McKerracher, Arnprior, \$1,440; G. McKinney, Montreal, \$1,232; J. R. McLachlan, Hamilton, \$1,980; A. D. McLachlin, London, \$1,975; R. C. McLaughlin, Paris, \$1,258; A. H. McLean, Orillia, \$1,153.50; D. L. McLean, Windsor, N.S., \$2,427; D. R. McLean, Sydney Mines, \$7,755; J. D. McLean, Edmonton, \$1,004; L. A. McLean, Minnedosa, \$1,280; R. M. McLean, Welland, \$1,726; W. F. McLean, Brampton, \$3,344; F. F. McLellan, Westville, \$4,351; D. A. McLellan, Campbellton, \$3,665.50; A. M. McLeod, Toronto, \$2,332; C. D. McLeod, Winnipeg, \$1,084; C. S. McLeod, Winnipeg, \$1,332; D. A. McLeod, New Waterford, \$7,326; J. A. McLeod, Truro, \$2,410; P. A. McLeod, Kingston, \$1,127; R. E. McMahon, Montreal, \$2,400; W. P. McManus, Windsor, Ont., \$1,126; D. D. McMillan, Leamington, \$1,217; W. H. McMillan, Thorold, \$1,369.65; J. C. S. McMullen, Fredericton, \$4,085; J. A. McMurdo, Summerside, \$1,088; G. F. McMurtry, Regina, \$4,950; A. M. McNabb, Ottawa, \$12,505; F. P. McNamee, Victoria, \$5,198; E. McNaughton, Montreal, \$1,000; M. R. McNeil, Aylmer, Ont., \$2,408; C. W. B. McPhail, White Rock, \$3,170; S. P. McPhee, Orillia, \$1,004; K. McPherson, Toronto, \$2,224; T. McPherson, Victoria, \$1,462; R. M. McQueen, Woodstock, Ont., \$3,098; R. C. McQuillan, Edmonton, \$1,364; D. L. McRae, Montreal, \$1,225; K. E. McRae, West Vancouver, \$1,129; G. B. McTavish, Winnipeg, \$2,370; D. C. McVicker, Deseronto, \$1,717.42; H. C. McWilliams, Vancouver, \$3,881; J. C. Meakins, Montreal, \$1,335; J. F. Meakins, Montreal, \$2,600; L. R. Meech, North Sydney, \$2,556.45; A. Melady, Ste. Marie, Beauce, \$1,497; T. Melanson, Yarmouth, \$1,232; J. H. Merrell, Vancouver, \$3,290; J. E. Merritt, Halifax, \$2,560; S. A. Merritt, Toronto, \$1,839; D. A. Messersmith, Kitchener, \$2,499; F. H. Mewburn, Edmonton, \$4,350; E. G. Meyer, Toronto, \$4,400; M. Mickelson, Vancouver, \$1,501; O. W. Mickelson, Vancouver, \$2,539; A. K. Mighton, Oshawa, \$1,150.35; W. B. Milburn, Victoria, \$1,989; R. L. Miles, Birtle, \$1,926; S. F. Miles, Victoria, \$1,397; D. B. Millen, Windsor, Ont., \$1,005; G. J. Millen, Toronto, \$2,021; J. E. Millen, Toronto, \$5,628; F. L. Miller, Fredericton, \$1,593; J. C. Miller, Quebec, \$3,125; J. P. Miller, Charlottetown, \$1,644; M. S. Miller, Calgary, \$3,525; W. A. Miller, Winnipeg, \$1,135; W. D. Miller, Saint John, \$1,885; C. Mills, Weston, \$3,770; F. S. Mills, Whitby, \$4,156; J. R. F. Mills, Toronto, \$2,375; M. C. Mills, Fenelon Falls, \$2,178; W. C. Mills, Dunnville, \$1,049.85; W. R. Mills, Toronto, \$4,901; J. A. Milne, London, \$10,272; J. B. Milne, Georgetown, \$2,359; J. F. Minnes, Vancouver, \$5,125; D. B. Mintz, Weyburn, \$7,543; S. Minsky, Ottawa, \$3,575; D. S. Mitchell, Montreal, \$5,225; E. M. Mitchell, Victoria, \$2,787; F. Mitchell, Blind River, \$1,591; G. F. Mitchell, Grimsby, \$1,140; H. Mitchell, Montreal, \$3,575; R. M. Mitchell, Sudbury, \$1,737.50; W. B. Mitchell, Collingwood, \$1,237.25; W. E. M. Mitchell, Victoria, \$7,591.30; J. W. Moffatt, Drumheller, \$1,291; A. W. Moisan, Quebec, \$3,208; A. E. Moll, Montreal, \$5,285; E. E. Mollott, Montreal, \$5,367; M. M. Monaghan, Quebec, \$1,172; E. A. Mongeau, Montreal, \$1,154; G. E. H. Montgomery, Prince Rupert, \$4,446; J. G. Montgomery, Ottawa, \$1,064; A. H. Moore, North Bay, \$1,440; D. F. Moore, Saskatoon, \$2,525; J. H. Moore, Laconbe, \$1,328; K. A. Moore, Revelstoke, \$2,462; R. J. Moore, Smiths Falls, \$3,913; W. R. J. Moore, Sioux Lookout, \$1,585; A. Moreau, Montreal, \$1,062; A. E. Morgan, Sudbury, \$1,050; C. E. Morgan, Guelph, \$2,466; E. L. Morgan, Wells, \$1,524; A. Morin, Montreal, \$1,054; E. Morin, Montmorency Village, \$1,518; J. E. Morin, Quebec, \$4,075; M. Morin, Montreal, \$1,597; R. W. Morningstar, Toronto, \$2,209; C. N. Morphy, Melfort, \$1,032; D. B. Morris, Windsor, N.S., \$1,765; J. D. Morrison, Medicine Hat, \$6,769; M. E. Morrison, Antigonish, \$6,211; R. Morrison, Winnipeg, \$6,293; R. H. Morrissy, Newcastle, \$1,525.50; L. R. Morse, Lawrencetown, \$3,718.90; P. W. Morse, Vancouver, \$3,925; H. Mortimer, Montreal, \$2,625; G. Morton, Edmonton, \$3,575; H. S. Morton, Montreal, \$2,723.50; J. F. Morton, Southampton, \$2,283; S. R. Moscovitch, Vancouver, \$5,534; B. B. Moscovitch, Vancouver, \$1,340; H. T. R. Mount, Ottawa, \$5,791; E. L. Moyer, Moose Jaw, \$1,006; K. F. Mueller, Toronto, \$17,817; T. J. Muir, Trail, \$3,017; F. L. Muir, Halifax, \$1,012.50; A. F. Muirhead, Moose Jaw, \$2,303; W. H. Muirhall, Liverpool, \$1,394; W. L. Mulholland, Toronto, \$2,328; L. M. Mullen, Calgary, \$1,200; M. J. Mulvihill, Pembroke, \$1,225; J. R. Mumford, Toronto, \$1,464; R. J. Mumford, Glencoe, \$1,037; J. A. Munn, Seaford, \$2,259; J. Munthe, Prince Rupert, \$1,490; W. K. Murchie, Duncan, \$3,696; R. H. Murchioh, Winnipeg, \$5,063; G. N. Murphy, Sudbury, \$1,267; H. J. Murphy, Oshawa, \$1,301; M. A. Murphy, Toronto, \$5,285; F. M. Murray, Calgary, \$1,016; G. R. Murray, Hardisty, \$2,063; G. S. Murray, Toronto, \$1,401; W. S. Murray, Edmonton, \$1,095; R. G. Musgrove, The Pas, \$1,357; L. Mussells, Montreal, \$2,766; R. R. Mutrie, Port Arthur, \$1,403; H. A. Mutton, Mitchell, \$1,015.

E. Nadeau, St. Leonards, \$1,184; J. Naimark, Vancouver, \$5,560; P. Nase, Saint John, \$1,004; I. G. Nathanson, Halifax, \$6,078; J. A. Nattress, Oakville, \$1,286; R. J. Neelands, Kirkland Lake, \$2,125.50; C. H. Nefsky, Toronto, \$1,810; W. J. Netherton, Penticton, \$1,135; C. D. Newby, Kelowna, \$1,742; W. G. Newby, Chilliwaek, \$2,766; S. H. Newman, Halifax, \$1,339; J. E. Nichol, Ottawa, \$3,375; T. R. Nichols, Stratford, \$1,351; G. M. Nicholson, Hamilton, \$2,512.65; J. F. Nicholson, Glace Bay, \$1,993.50; K. Nicholson, Toronto, \$2,931; M. Nicholson, Amherst, \$1,026; W. A. Nicholson, Nanaimo, \$3,471.50; V. M. Nickerson, Yarmouth, \$2,011; D. Nicol, Vuleau, \$1,481; N. Nischio, High Prairie, \$1,075; W. O. Noble, Newmarket, \$4,472; M. Noel, Quebec, \$2,236; B. J. Nolan, Windsor, Ont., \$3,387; R. L. Noonan, Summerside, \$1,435; H. R. C. Norman, Toronto, \$2,415; C. K. Norris, Waterloo, Que., \$1,679.75; A. L. Norton, Dunnville, \$1,290; W. O. Nursey, Toronto, \$1,507; L. B. Nuttall, Prescott, \$2,404.

O. L. Oatway, Red Deer, \$1,698; G. W. O'Brien, Amherst, \$2,775; H. D. O'Brien, Halifax, \$3,525; J. B. O'Brien, Saint John, \$2,216; J. J. O'Connell, Ottawa, \$2,167; M. O'Connor, Kingston, \$2,410; T. H. O'Connor, Toronto, \$2,403; A. C. O'Dell, Ottawa, \$2,331.25; J. P. O'Donnell, Vancouver, \$1,570; R. N. Ogilvie, Pictou, \$5,199; F. V. Ogulnik, Montreal, \$3,960.80; B. A. Oja, Winnipeg, \$2,891; A. Olhann, Vancouver, \$8,133.50; A. Oliver, Iachine, \$1,790; A. M. Oliver, Montreal, \$3,673; H. T. Oliver, Montreal, \$5,953; S. L. Oliver, Sault Ste. Marie, \$1,608; J. Olivier, Montreal, \$3,456; A. A. Olson, Edmonton, \$2,362; C. B. Orchard, Saskatoon, \$3,675; J. J. O'Reilly, Kirkland Lake, \$1,946; H. L. Ormsby, Vernon, \$1,680; H. Orr, Edmonton, \$5,225; J. M. Orr, Verdun, \$1,546; C. J. Orton, Swift Current, \$5,157; J. V. O'Shaughnessy, Hamilton, \$2,931; P. Ostapovitch, Montreal, \$2,737; H. Ostry, Calgary, \$2,300; G. A. Oswald, St. Catharines, \$1,934; J. R. Oswald,

St. Catharines, \$3,885; M. H. Ottem, Kamloops, \$2,312; P. C. Outhouse, Digby, \$2,687; V. A. Ovens, Toronto, \$2,821; A. A. Overholt, Brantford, \$1,987.20.

G. H. Page, Three Hills, \$2,487; J. H. Palmer, Montreal, \$3,925; R. A. Palmer, Vancouver, \$2,425; B. Panar, New Westminster, \$1,663; M. Panar, New Westminster, \$1,048; G. Paquin, Portneuf, \$1,518; B. Paradis, Quebec, \$2,360; R. C. Parbery, Victoria, \$1,117; B. Pariseau, Montreal, \$2,300; A. G. Park, Point St. Charles, \$2,953; E. R. Parker, Vancouver, \$5,941; H. M. Parker, Sydney, \$3,972; R. T. Parker, Sydney, \$4,808; D. R. Parkes, Caledonia, \$1,490; L. Parks, Toronto, \$4,048; M. C. Parks, St. Catharines, \$7,505; T. F. Parnley, Penticton, \$1,087; F. W. Parrott, Unity, \$1,518; J. R. Parrott, Midland, \$4,461; R. E. Partridge, Prince Albert, \$1,197; H. W. Pascoe, Toronto, \$4,554; J. Passalis, Winnipeg, \$8,072; J. G. Paterson, Toronto, \$5,035; C. J. Pattee, Montreal, \$2,675; R. W. Patten, Chilliwack, \$1,240; A. H. Patterson, Abbotsford, \$1,107; C. J. Patterson, Hamilton, \$1,888; L. A. Patterson, Vancouver, \$1,083.55; R. A. Patterson, Kempville, \$1,140; L. R. Pattison, Welland, \$1,944; A. Paul, Montreal, \$1,494; E. B. Paul, Nanapace, \$1,035.75; W. A. Paul, Tweed, \$1,061; K. J. Paynter, Ottawa, \$2,724; H. C. Peake, Parkhill, \$1,136; P. W. Pearson, Mimico, \$1,288; M. Pearlman, Sarnia, \$1,071; F. T. Pearson, Toronto, \$6,786; W. E. Pearson, Mount Dennis, \$1,028; F. G. Pedler, Olds, \$1,301; C. B. Peirce, Montreal, \$2,375; G. Pelletier, Quebec, \$1,302; W. Penfield, Montreal, \$3,960; G. F. Pennal, Toronto, \$2,100; J. H. Pentland, New Westminster, \$1,145; J. B. Pepper, Toronto, \$1,191; J. G. Perkin, Toronto, \$1,041; A. F. Perkins, Barrie, \$1,704; G. Perreault, Montreal, \$1,105; M. B. Perrin, Winnipeg, \$3,150; I. N. Pesner, Montreal, \$1,428; H. H. Peters, Saint John, \$9,088; J. H. A. Peters, Toronto, \$1,573; T. C. Peterson, Hamilton, \$2,724; N. Petit, Montreal, \$1,100; J. L. Petitclerc, Quebec, \$4,800; E. A. Petrie, Saint John, \$2,100; J. A. Phillips, Cornwall, \$3,839; S. J. Phillips, Oshawa, \$6,877; W. W. Philp, Toronto, \$3,412; A. W. Phin, Winnipeg, \$1,176; W. M. Phinney, Yarmouth, \$2,264.96; G. Phipps, Dawson Creek, \$2,278; L. Picard, St. Hyacinthe, \$6,257; E. W. Pickard, Winnipeg, \$5,050; J. W. Pickard, Swan River, \$4,828; M. M. Pierce, Winnipeg, \$3,237; J. G. Pilkey, Toronto, \$1,675; G. M. Pinault, Campbellton, \$1,782; C. M. Pineo, Port Alberni, \$2,163; L. N. Poch, Montreal, \$1,436; L. H. Poirier, Montreal, \$3,745; I. G. G. Polack, Sudbury, \$1,591; G. Pollock, Thorold, \$4,027; W. A. Pommer, Manitou, \$3,092; C. A. Porter, North Bay, \$2,102; J. F. Porter, Toronto, \$3,437; A. L. Posen, Toronto, \$3,141; H. M. Potash, Toronto, \$2,991; W. A. Potter, Niagara Falls, \$3,826; G. E. Pouliot, Verdun, \$1,775; R. Poupard, Montreal, \$3,099; A. Powers, Ottawa, \$2,272; M. L. Pratt, Manotick, \$1,025; D. Prendergast, Toronto, \$2,275; I. C. Price, London, \$1,840; R. F. Price, Ottawa, \$1,258; W. H. Pritchard, Ottawa, \$1,049; A. E. Proctor, Winnipeg, \$1,407; H. Provencher, Riviere du Loup, \$1,604; W. R. Prowse, Hamilton, \$1,759; C. M. Purcell, Pembroke, \$2,106; C. C. Purdon, Estevan, \$1,290; V. W. Purdy, Toronto, \$1,239.25; J. Purves, Toronto, \$1,406.

E. Quevillon, Hull, \$2,556; N. J. Quigley, Banff, \$3,427; L. J. Quinn, Montreal, \$1,075.

A. A. Rabinovitch, Winnipeg, \$2,998; L. R. Rabson, Winnipeg, \$4,510; W. W. Race, Brantford, \$2,379; C. Racicot, Montreal, \$2,221; A. Racine, Quebec, \$1,481; G. A. Ramsay, London, \$2,275; E. F. Ranger, Hull, \$6,822; C. R. Rapp, Toronto, \$1,475; W. F. Rattle, Toronto, \$2,056; S. Raxlen, Toronto, \$4,099; M. Raymond, Noranda, \$1,660; E. F. Raynor, Vancouver, \$1,583; J. D. Reddin, Mount Stewart, \$1,365; G. A. Redford, Toronto, \$1,407; D. M. Reed, Middleton, \$2,149; R. H. B. Reed, Vancouver, \$3,150; H. W. Reeves, Fort Frances, \$3,371; L. Reeves, Montreal, \$1,847; T. Regnier, Rockland, \$1,120; A. H. Reid, Arnprior, \$1,381; C. G. Reid, Georgetown, \$3,410; J. A. G. Reid, Toronto, \$2,703; R. D. Reid, Prince Albert, \$3,205; W. H. Renwick, Preston, \$5,893; E. M. Rey, Toronto, \$13,518; C. Reynolds, Toronto, \$1,787; J. H. M. Rice, Campbellton, \$1,373; R. N. D. Rice, Petitedocia, \$1,246; C. Richard, Kamouraska, \$1,214; Richards, Singleton and Hall, Toronto, \$6,788; T. W. Richards, Ottawa, \$3,777; A. D. Richardson, Montreal, \$1,174; J. C. Richardson, Toronto, \$3,650; R. Richardson, Winnipeg, \$2,025; G. B. Richmond, Sydney, \$3,599; J. E. Richmond, Trenton, \$2,341; J. C. Rife, Cloverdale, \$1,164; J. C. Riffel, Toronto, \$2,716; J. M. Riffel, Regina, \$1,927; W. J. Riley, Winnipeg, \$1,513; L. Ringuet, La Tuque, \$2,039; S. Riskin, Edmonton, \$2,086; H. C. Roach, Toronto, \$2,816; E. J. Robb, Winnipeg, \$2,352; G. Robb, Vancouver, \$1,134; H. C. Robb, Regina, \$3,182; W. Robb, Winnipeg, \$1,674; J. M. P. Robert, Montreal, \$6,000; J. F. Roberts, Sarnia, \$1,037.50; C. S. Robertson, Dauphin, \$1,932; H. R. Robertson, Vancouver, \$6,300; R. Robertson, Vancouver, \$4,925; R. S. Robertson, Cobourg, \$1,584; S. F. Robertson, Toronto, \$2,490; A. Robichaud, Tracadie, \$1,332.25; E. Robidoux, Shediac, \$1,436; K. F. Robins, Edson, \$1,998; T. E. E. Robins, Charlottetown, \$1,185; G. B. Robinson, Kentville, \$5,818; N. L. Robinson, Hamilton, \$2,249; R. B. Robinson, St. Catharines, \$1,742; T. A. Robinson, Brampton, \$1,795; T. N. Robinson, Windsor, Ont., \$6,963; G. W. Robson, Victoria, \$1,226; J. W. Robson, Kirkland Lake, \$1,589; M. N. Rockman, Toronto, \$1,890; D. E. Rodger, Regina, \$6,150; E. G. Rodger, Oshawa, \$2,828; J. P. Roger, Quebec, \$3,850; D. R. Rogers, Huntsville, \$3,120; G. F. Rogers, Huntsville, \$2,576; J. R. Rogers, Ingersoll, \$2,350.50; M. A. Rogers, Montreal, \$1,640; T. L. Rogers, Yarmouth, \$2,275; M. M. Roitman, London, \$3,898; E. Rollaston, Toronto, \$2,565; G. M. Rondeau, Montreal, \$4,536.60; M. Rondeau, Montreal, \$2,159.40; H. A. Roodman, Kirkland Lake, \$1,085; H. C. Roos, Toronto, \$5,139; B. Rose, Montreal, \$2,405; S. Rosen, London, \$1,842; A. W. Ross, Moncton, \$2,650; B. R. Ross, Fredericton, \$5,109; C. C. Ross, London, \$6,155; E. F. Ross, Halifax, \$3,535; J. D. Ross, Edmonton, \$2,425; J. V. Ross, London, \$3,545; W. H. Ross, Saint John, \$1,835; O. Rostrup, Edmonton, \$5,125; F. M. Roulston, Sudbury, \$2,575; T. J. Roulston, Regina, \$2,525; W. J. Rovay, Toronto, \$3,415; A. A. Rowan, Fredericton, \$2,143; S. J. Rowley, Toronto, \$1,488; C. M. Rowsome, Ottawa, \$5,747; C. A. Rudell, London, \$5,051; W. M. Rudell, Bowmanville, \$1,749; J. B. Rumberg, Winnipeg, \$11,801; C. D. Rusen, Winnipeg, \$1,791; S. D. Rusen, Winnipeg, \$2,580; R. I. Rush, Montreal, \$1,137.20; W. H. Russell, Toronto, \$3,150; A. C. Rust, Willowdale, \$1,605; P. S. Rutherford, Vancouver, \$2,517; W. G. Rutherford, Winnipeg, \$2,540; W. A. Rutledge, Vancouver, \$1,898; C. R. Ryan, Toronto, \$1,807; J. R. Ryan, Springhill, \$1,468.20; L. N. Ryan, Bracebridge, \$3,474.

E. W. Sadler, Owen Sound, \$3,252; V. J. Sadovsky, Saint John, \$2,840; A. J. Saich, Victoria, \$2,188; J. Saindon, Drummondville, \$1,198; J. St. Victor, Quebec, \$1,250; J. C. Samis, Ottawa, \$5,250; M. M. Samuels, Toronto, \$5,031; N. L. Sanders, Vancouver, \$1,112; S. W. Sarbit, Selkirk, \$5,698.50; A. Sarrasin, Montreal, \$1,104;

A. Saul, Montreal, \$1,240; L. J. Saunders, Toronto, \$2,950; H. L. Savage, London, \$1,675; J. A. Savard, Kenogami, \$1,430; T. Sawchenko, Vancouver, \$2,331; G. E. Sayers, North Vancouver, \$1,299; J. D. Seafone, Windsor, Ont., \$5,679; E. P. Scarlett, Calgary, \$2,100; J. J. Schaechter, Saskatoon, \$1,804; A. A. Scharf, Saskatoon, \$3,280; C. B. Schoemperlen, Winnipeg, \$4,050; J. I. Scholes, Timmins, \$1,269; F. W. Schroeder, Regina, \$6,175; P. Schwager, Saskatoon, \$2,030; H. M. Schweitzer, Regina, \$4,132; Scott and Bell, Peterborough, \$2,018.35; G. D. Scott, Kingston, \$5,650; H. Scott, Vancouver, \$1,320; H. J. Scott, Winnipeg, \$2,180; J. H. Scott, Orillia, \$1,756; R. L. Scott, Brantford, \$8,017; W. H. Scott, Vermilion, \$2,038; W. R. Scott, Vancouver, \$2,094; R. Scott-Moncrieff, Victoria, \$6,084.55; G. D. H. Seal, West Vancouver, \$1,991; T. Seddon, Saskatoon, \$3,120; S. H. Seetner, Toronto, \$1,434; C. R. Seller, Montreal, \$1,016; P. W. Semenchuk, Vancouver, \$1,118; W. J. Shaffner, Bridgewater, \$3,265; D. A. Shain, Toronto, \$15,496; W. A. Shand, Toronto, \$8,775; L. V. Shankman, London, \$6,715; G. Shanks, Vancouver, \$3,950; G. L. Shannon, Sault Ste. Marie, \$2,979; J. G. Shannon, Montreal, \$6,000; H. Shatsky, Vancouver, \$6,342; J. O. Shaughnessy, Toronto, \$3,364; H. A. Shaver, St. Catharines, \$5,151; A. G. Shaw, Toronto, \$2,095; R. Shaw, Nelson, \$1,129; W. E. Shaw, Mission City, \$1,106; J. W. N. Shepherd, Kelowna, \$1,389; R. T. Shillington, Calgary, \$1,013; A. J. Shinoff, Winnipeg, \$1,240; D. T. Shizgal, Montreal, \$1,199; B. N. Shlain, Edmonton, \$1,537; H. J. Short, Winnipeg, \$2,181; D. E. Shults, Hamilton, \$3,422; W. B. Shute, Ottawa, \$1,335; R. F. Shuttleworth, Bracebridge, \$4,576; C. V. Sibbald, Toronto, \$12,952; I. Siegel, Toronto, \$1,510; T. M. Sieniewicz, Halifax, \$3,550; S. Silver, Saint John, \$4,600; H. Silverstein, Toronto, \$2,560; P. Simard, Cap Aux Meules, \$5,569.80; F. C. Simms, Edmonton, \$1,980; N. L. Simon, Hamilton, \$1,310; C. S. Simpson, Langley Prairie, \$2,804.50; W. W. Simpson, Vancouver, \$5,750; A. C. Sinclair, Campbellton, \$1,228; J. C. Sinclair, Toronto, \$1,150; W. A. Sinclair, St. Stephen, \$1,752; A. Singer, Saskatoon, \$1,568; P. Singer, Toronto, \$2,888; J. Sirois, Quebec, \$2,705; M. Sirois, Mont Joli, \$2,340; F. L. Skinner, Vancouver, \$2,552; C. S. Slack, Picton, \$1,849; Slack, Fletcher and Wyatt, Medicine Hat, \$9,002; B. E. Sleeth, Toronto, \$2,435; R. Slemom, Ottawa, \$1,450; O. H. Sloan, Weston, \$1,284; W. L. Sloan, Vancouver, \$5,500; A. H. Smallwood, Souris, \$1,563; C. C. Smart, Ottawa, \$4,454; W. E. Smart, Penetang, \$1,069; W. B. Smeaton, Niagara Falls, \$2,471; T. H. Smellie, Prescott, \$1,423; A. G. Smith, North Bay, \$1,064; A. R. Smith, Charlotte-town, \$2,597; D. Smith, Liverpool, \$7,240; G. C. Smith, Saint John, \$8,639; H. Smith, Toronto, \$4,562; H. B. Smith, Vernon, \$3,470; H. H. Smith, Portage La Prairie, \$2,989; H. T. Smith, Toronto, \$1,871; I. Smith, Sault Ste. Marie, \$1,057; J. L. Smith, Toronto, \$2,501; L. E. Smith, Calgary, \$1,290; N. C. Smith, Thessalon, \$2,258; N. C. Smith, Stouffville, \$2,091; T. G. Smith, Victoria, \$1,033; W. J. Smith, Toronto, \$5,857; R. Smithurst, Powell River, \$2,202; G. E. Smoekum, Alliston, \$2,731; J. W. Snell, St. Thomas, \$1,491; R. H. Snyder, Winnipeg, \$2,581; S. M. Somers, Drumheller, \$2,014; D. A. Somerville, Bristol, N.B., \$1,574; E. S. Somerville, South Porcupine, \$3,112; W. R. Somerville, Haileybury, \$1,320; J. Sommers, Toronto, \$7,375; E. Sparling, Tilbury, \$2,084; R. M. Sparling, Toronto, \$10,153; A. D. Sparrow, Calgary, \$2,620; J. C. M. Spence, Fort William, \$9,322; J. M. Spence, Toronto, \$1,050; E. W. Spencer, Saskatoon, \$4,525; S. H. Spencer, Toronto, \$1,220; S. W. Spicer, Kentville, \$2,990; R. G. Spink, St. Boniface, \$2,238; S. Spivak, Toronto, \$4,536; P. D. Spohn, Waterloo, Ont., \$1,327; E. G. Spooner, Regina, \$4,950; H. J. Spooner, Regina, \$2,475; W. C. Sproat, Stratford, \$2,426.90; F. E. Sproul, Chatham, N.B., \$2,949; G. A. Sproul, Springhill, \$9,832; H. Sproul, Newcastle, \$3,196; J. E. Sproul, Chatham, N.B., \$5,151; N. B. Sproul, Kingston, \$1,806; J. B. Sproule, Sault Ste. Marie, \$2,337; W. J. Sproule, Vancouver, \$1,091; A. H. Squires, Toronto, \$2,775; O. J. Stahl, Timmins, \$1,089; R. H. Stanford, Wolfville, \$2,405; L. W. Staples, Ingersoll, \$1,098; F. J. Stapleton, Galt, \$1,673; J. G. Stapleton, Hamilton, \$1,513.14; M. Star, New Glasgow, \$1,118; D. E. Starr, Vancouver, \$3,525; F. A. E. Starr, Sudbury, \$1,658; H. G. Steed, Nelson, \$1,599; M. R. Steen, Winnipeg, \$1,301; S. Stein, Kimberley, \$4,654; H. H. Stephens, Calgary, \$1,200; E. Stephenson, Winnipeg, \$4,805; E. Stevens, Plattsville, \$1,235.25; A. A. Stewart, Toronto, \$9,520; C. A. Stewart, Chatham, Ont., \$1,585; C. A. Stewart, Toronto, \$6,355; C. G. Stewart, Hamilton, \$1,083; D. R. Stewart, Edmonton, \$1,472; J. A. Stewart, Victoria, \$1,137; J. B. G. Stewart, Toronto, \$1,345; Stewart and Kenney, Maple Creek, \$1,213; A. C. Stinson, Ottawa, \$3,469; G. R. Stinson, Toronto, \$4,797; M. L. Stitt, Fort William, \$1,391; G. H. Stobie, Belleville, \$1,556; D. M. Stockwell, Toronto, \$2,360; W. R. Stokes, Nanaimo, \$1,486; D. W. Stoneman, Toronto, \$5,960; C. L. Strachan, London, \$7,900; M. Straker, Montreal, \$4,400; M. Strokon, Windsor, Ont., \$1,020; N. W. Strong, Vernon, \$1,772; G. N. Stults, Halifax, \$4,537; W. Sugars, Magog, \$2,817.04; C. Sullivan, Toronto, \$1,774; C. A. Sullivan, Sydney, \$3,855; J. K. Sullivan, Saint John, \$1,742; W. C. Sullivan, Cornwall, \$1,492; J. W. Summers, Didsbury, \$1,438; C. D. Summer, Quenel, \$1,368; A. M. Sutherland, Boissevain, \$2,876.85; B. C. Sutherland, Hamilton, \$3,725; J. B. Sutherland, Woodstock, N.B., \$1,797; R. J. Sutherland, London, \$2,173; S. H. Sutter, Stratford, \$1,010; D. C. Swan, Midland, \$2,034.75; D. Swartz, Winnipeg, \$5,225; K. D. Symington, Calgary, \$5,400.

W. M. Tait, Vancouver, \$1,050; R. Tanguay, Sudbury, \$1,421; A. E. Tanner, Midland, \$1,841.50; G. V. Tario, Pembroke, \$1,921; V. W. Tarlton, Duncan, \$4,068.50; K. J. P. Tawse, New Westminster, \$2,285; D. E. Taylor, Tillsonburg, \$3,663; J. B. Taylor, London, \$1,011; L. Taylor, London, \$2,154; O. C. Taylor, Glace Bay, \$5,910; R. H. Taylor, Wolfville, \$1,318; I. C. C. Tchaperoff, Vancouver, \$2,500; G. E. Teal, Ridgeway, \$1,171; W. P. Tew, London, \$2,085.50; G. Theberge, Temiskaming, \$2,423; A. T. Thom, Montreal, \$3,925; F. C. Thomas, Saint John, \$1,452; C. A. Thompson, London, \$4,085; D. A. Thompson, Bathurst, \$1,292; E. L. Thompson, Vancouver, \$2,250; F. G. Thompson, Clinton, \$1,228; F. L. Thompson, Westboro, \$1,449; H. C. Thompson, Hamilton, \$2,929; J. E. Thompson, Schreiber, \$1,833; J. T. Thompson, Sussex, \$1,639; O. R. Thompson, Camduff, \$6,003.50; P. G. Thompson, Fredericton, \$1,144; R. K. C. Thomson, Edmonton, \$3,925; E. L. Thorne, Halifax, \$1,803.50; G. B. Thurston, Edmonton, \$2,879; J. W. Tice, Hamilton, \$1,810; A. R. Tilley, Toronto, \$2,475; Tisdale and Hynes, Prince Albert, \$1,513.50; P. K. Tisdale, Winnipeg, \$4,675; C. E. Toll, Trail, \$4,064; J. Topitsky, Montreal, \$7,504; T. L. Torrance, Orillia, \$2,319.45; H. W. Tougas, Montreal, \$5,400; E. B. Tovee, Toronto, \$1,075; H. Towe, Winnipeg, \$3,797; A. J. Towne, Vancouver, \$1,320; W. S. Trafton, Chilliwack, \$2,067; J. C. Trainor, Port Hawkesbury, \$8,456; R. L. Trelovan, Woodstock, Ont., \$5,556.50; G. Tremblay, Montreal,

\$1,271; H. Tremblay, St. Jerome, \$2,295; P. Trepanier, St. Johns, Que., \$3,603; J. N. Tritt, Winnipeg., \$1,572; F. W. Tropea, Mount Dennis, \$2,286; H. A. Trotter, Brandon, \$7,877; A. E. Trotter, Windsor, Ont., \$1,026.90; G. N. Tucker, Edmonton, \$3,925; A. Turnbull, Vancouver, \$6,475; H. R. Turner, Victoria, \$1,528; W. J. Turner, Edmonton, \$1,433; H. W. Twed, Winnipeg, \$1,183; R. L. Twible, Toronto, \$1,529; W. M. Twible, Toronto, \$4,155; D. J. Twiss, Brantford, \$1,651; W. N. Tytaneck, St. Catharines, \$1,314.

W. R. Upton, Calgary, \$1,924; E. H. Urie, Treherne, \$2,515; C. Usher, Victoria, \$1,115.

B. W. Vale, Toronto, \$1,230; J. W. Valiquette, North Bay, \$1,312; J. Van Vliet, Montreal, \$1,386; G. E. Vanasse, Montreal, \$4,231; C. E. Vaughan, Hamilton, \$11,823.97; J. R. Vaughan, Halifax, \$3,058; W. R. Vaughan, Halifax, \$1,593; S. Veiner, Calgary, \$1,305; E. B. Veitch, Toronto, \$2,412; J. L. Veniot, Bathurst, \$1,051; A. G. Verchere, Port Alberni, \$2,614; A. T. Verchere, Ladysmith, \$1,266; G. E. Verity, Brantford, \$1,971.65; S. Verret, Loretteville, \$3,538; J. E. Verth, Toronto, \$1,682; A. M. Vineberg, Montreal, \$2,725; J. Vingo, Nelson, \$1,264; C. Vroman, Vancouver, \$2,219; C. H. Vrooman, Vancouver, \$3,838.

T. Wachna, Windsor, Ont., \$3,042; M. Wachnow, Winnipeg, \$3,148; G. W. Wagner, Nipawin, \$2,486; W. T. Waite, Saskatoon, \$1,574; G. F. Walden, London, \$2,176; T. Walhovd, Edmonton, \$1,706; G. T. Walker, Toronto, \$5,460; J. A. L. Walker, Montreal, \$5,250; J. E. Walker, Simcoe, \$4,578; J. G. Walker, Calgary, \$3,450; L. W. Walker, Moncton, \$5,043; D. M. Wallace, Toronto, \$1,556; J. W. Wallace, Goderich, \$1,588.65; R. E. Wallace, Winnipeg, \$5,168; S. A. Wallace, Kamloops, \$2,435.50; F. E. Walsh, Springhill, \$1,177.40; J. L. Walsh, Perth, \$3,202; J. Walters, Toronto, \$3,865; R. G. Ward, Toronto, \$1,212; A. W. Waring, Ingersoll, \$1,336; A. E. Wark, Vancouver, \$1,003; J. F. Warnica, Barrie, \$4,085; D. H. Warren, Vancouver, \$1,283; E. M. Warren, Amherstburg, \$1,481; J. M. Warren, Calgary, \$9,379; J. L. Warriner, Winnipeg, \$3,117; M. P. Warshawski, Vancouver, \$3,206; H. Warwick, Montreal, \$1,425; L. A. Washington, Wadena, \$4,293; K. C. Wasson, North Battleford, \$2,991; W. R. Watchler, Yorkton, \$3,208; D. W. Waterhouse, Guelph, \$1,652; M. J. Waterman, Vancouver, \$1,863; C. Watson, Toronto, \$1,800; C. H. D. Watson, Port Hope, \$1,498; G. A. Watson, Stayner, \$1,611; M. C. Watson, Toronto, \$2,375; P. J. Watson, Toronto, \$2,976; V. L. Watson, Dauphin, \$8,419; O. S. Waugh, Winnipeg, \$4,700; T. R. Waugh, Montreal, \$1,510; D. T. Waye, Charlottetown, \$4,170; W. A. Weatherhead, Sharbot Lake, \$1,035; A. S. Webster, Victoria, \$3,627; S. R. Webster, Hamilton, \$1,436; F. A. Weese, Wallaceburg, \$4,330; S. W. Weiler, Guelph, \$3,268; W. A. Weir, Toronto, \$5,489; N. A. Weldon, Sackville, \$5,741; W. M. Welgan, Calgary, \$1,126; A. C. H. Wensley, Saskatoon, \$2,259; F. J. Wentworth, Brantford, \$1,211; S. G. Werry, Oshawa, \$3,666; M. Wertman, Larder Lake, \$1,834; J. V. Westlake, Vancouver, \$1,034; G. E. Westman, Sault Ste. Marie, \$1,417; R. E. Weston, Tillsonburg, \$1,202.35; C. N. Westwood, Victoria, \$1,230; W. N. Westwood, Victoria, \$4,399; S. K. Wetmore, Saint John, \$5,844; A. W. M. White, Toronto, \$1,395; E. P. White, Kingston, \$1,301; E. S. White, Toronto, \$2,130; J. V. White, Vancouver, \$1,122.10; S. G. White, Gravenhurst, \$2,436; T. H. White, Windsor, N.S., \$5,890; R. G. Whitehead, Winnipeg, \$2,580; W. C. Whiteside, Edmonton, \$3,010; E. O. Whitmore, Victoria, \$1,414; H. F. Whittaker, Edmonton, \$1,461; D. W. Whyte, Ottawa, \$2,897.50; W. A. Weir, Toronto, \$1,146; H. J. Wildfong, Toronto, \$2,593; W. A. Wilford, Warton, \$1,137.95; J. S. Wilkinson, Toronto, \$3,330; R. E. Will, Toronto, \$3,850; J. C. Willard, Chatham, Ont., \$2,340; A. L. Williams, Hamilton, \$1,828; C. D. G. Williams, Toronto, \$1,835; C. F. Williams, Ottawa, \$2,300; J. M. Williams, Hamiota, \$1,020; S. L. Williams, Vancouver, \$1,954; W. C. Willigar, Pincher Creek, \$2,008; J. N. Wills, Prescott, \$1,601; A. H. Wilson, New Glasgow, \$5,226; A. M. Wilson, Barrington, \$1,014.45; D. R. Wilson, Edmonton, \$2,150; D. T. Wilson, Fredericton, \$8,725; J. A. Wilson, Cooksville, \$1,027; R. Wilson, Vancouver, \$4,035; V. B. Wilson, Parry Sound, \$4,995; V. S. Wilson, Islington, \$2,956; W. R. Wilson, Edmonton, \$1,520; J. S. Winder, London, \$2,125; N. A. Winograd, Winnipeg, \$4,909; R. G. Winram, Winnipeg, \$1,320; D. K. Wise, Toronto, \$1,020; H. S. Wismer, London, \$3,927.50; J. Witchell, Toronto, \$3,033; M. A. Wittick, Burks Falls, \$1,880.75; I. Wolch, Winnipeg, \$2,058; J. B. Wolfe, Vancouver, \$4,103; E. Wolstein, Ottawa, \$3,500; A. W. Wood, Toronto, \$1,813; C. J. Wood, Sudbury, \$1,107; E. H. Wood, Ottawa, \$1,039.50; R. C. Wood, Tottenham, \$1,096; W. H. Woodrow, Orillia, \$1,445.50; C. E. Woods, Ottawa, \$4,335; R. G. Woods, Watford, \$1,045; W. G. Woods, Toronto, \$2,914; H. A. Woodside, Regina, \$2,680; W. S. Woolcott, Toronto, \$1,998; F. M. Woolhouse, Montreal, \$5,445; E. F. Woolverton, Woodstock, N.B., \$1,045; M. Woronuk, Ryerfort, \$1,219; R. J. Wride, Victoria, \$5,570.50; C. E. Wright, Toronto, \$2,433; H. P. Wright, Montreal, \$2,625; H. S. Wright, Fredericton, \$1,275; J. E. Wright, St. Catharines, \$1,774; O. F. Wright, Vancouver, \$1,668; O. M. Wright, Edmonton, \$1,232; R. G. Wright, Elmsdale, \$1,493.10; W. R. Wright, Fredericton, \$2,240.20; H. A. Wrong, Niagara Falls, \$1,387.15; N. M. Wrong, Toronto, \$1,000; J. L. Wyatt, Medicine Hat, \$3,120.

S. A. Yaffe, Hamilton, \$2,546.17; D. A. Young, Ottawa, \$1,100; F. Young, Vancouver, \$1,479; J. A. F. Young, Picton, \$1,320; L. S. Young, New Westminster, \$1,539; S. Young, Regina, \$2,950; W. C. A. Young, Chapleau, \$2,876; W. H. Young, Kentville, \$3,161; A. L. Younger, Westboro, \$1,651;

P. Zakus, Winnipeg, \$2,258; C. Zeldowicz, Vancouver, \$1,100; B. R. Zener, Toronto, \$2,310; G. Zimmerman, Montreal, \$2,093; K. Zinkann, Kitchener, \$7,346; J. H. Zinn, Shelburne, Ont., \$1,606.

Housing Contracts of \$5,000 or over

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE

Vote 484

NOVA SCOTIA DISTRICT

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
G. D. Clarke.....	NS8647B	Amherst.....	5,500 00	1,925 00	5,500 00 (f)
S. A. Lunn.....	NS8363B	Annapolis Royal.....	5,200 00	4,950 00	4,950 00
C. E. Beaton.....	NS1142B	Antigonish.....	5,700 00	5,450 00	5,450 00
J. J. Carvell.....	NS781B	".....	5,350 00	5,100 00	5,100 00
H. A. MacDonald.....	NS1289B	".....	5,750 00	5,500 00	5,500 00
D. L. McEachern.....	NS1178B	".....	5,750 00	5,500 00	5,500 00
D. A. MacGillivray.....	NS1290B	".....	5,750 00	5,500 00	5,500 00
J. Barrow.....	NS769B	Aylesford.....	5,750 00	4,925 00	4,925 00
N. L. Crossley.....	NS635B	Bedford.....	5,800 00	4,970 00	4,970 00
S. McLellan.....	NS237B	".....	5,000 00	1,750 00	5,000 00 (f)
".....	NS238B	".....	5,600 00	3,360 00	5,600 00 (f)
R. M. DeGruchy.....	NS396B	Birch Cove.....	6,000 00	3,600 00	6,000 00 (f)
R. V. Bowser.....	NS661B	".....	5,300 00	5,050 00	5,050 00
B. C. Goodwin & Son.....	NS1202B	Bridgetown.....	8,175 00	2,575 12	2,575 12
J. H. Hicks & Son.....	NS1186B	".....	5,385 00	5,134 99	5,134 99
H. J. McMichael.....	NS458B	Carroll's Corner.....	5,000 00	500 00	5,000 00 (f)
J. H. Hicks & Son.....	NS778B	Centreville.....	5,400 00	4,610 00	4,610 00
G. F. Brison.....	NS1177B	Cheverie.....	6,000 00	5,150 00	5,150 00
W. V. Whelly.....	NS862B	Cole Harbour.....	5,895 00	1,856 93	1,856 93
S. M. Eddy.....	NS843B	Dartmouth.....	5,650 00	1,779 75	1,779 75
P. C. Outhouse.....	NS860B	Digby.....	7,500 00	4,875 00	7,500 00 (f)
R. V. Sawlor.....	NS555B	Dutch Brook.....	5,520 00	552 00	5,520 00 (f)
J. A. McLellan.....	NS178B	East Bay.....	5,500 00	1,500 00	5,500 00 (f)
R. F. Robertson.....	NS838B	East River.....	5,000 00	3,000 00	5,000 00 (f)
M. A. MacKay.....	NS8629B	Edwardsville.....	5,600 00	2,240 00	5,600 00 (f)
C. M. Smith.....	NS698B	Fairview.....	5,700 00	3,600 00	5,700 00 (f)
W. Swinamer.....	NS337B	Falmouth.....	5,200 00	520 00	5,200 00 (f)
A. M. MacKinnon.....	NS400B	Florence.....	5,200 00	1,820 00	5,200 00 (f)
J. R. Bates.....	NS601B	Glace Bay.....	5,350 00	3,210 00	5,350 00 (f)
N. McPhee.....	NS507B	".....	5,225 00	3,135 00	5,225 00 (f)
".....	NS675B	".....	5,730 00	5,730 00	5,730 00 (f)
W. M. Freeman.....	NS520B	Halifax.....	5,300 00	5,049 99	5,049 99
P. R. Rackham.....	NS498B	".....	7,000 00	6,750 00	6,750 00
L. H. Wallace.....	NS622B	".....	5,300 00	5,050 00	5,050 00
H. Patton.....	NS382B	Hantsport.....	5,000 00	4,750 00	4,750 00
B. W. Crowe.....	NS434B	Hilden.....	5,450 00	1,907 50	5,450 00 (f)
H. H. Stevens.....	NS433B	".....	5,400 00	5,150 00	5,150 00
C. W. Steele.....	NS1261B	Howie Centre.....	5,850 00	526 50	5,850 00
B. P. Day.....	NS944B	Lakeside.....	6,000 00	5,150 00	5,150 00
H. W. Peverill.....	NS1171B	Lower Sackville.....	6,000 00	5,750 00	5,750 00
D. A. MacKinnon.....	NS1196B	McGrays.....	6,000 00	3,510 00	3,510 00
D. A. Bargoyn.....	NS786B	Mahone Bay.....	6,000 00	2,100 00	6,000 00 (f)
J. L. Neely.....	NS1035B	Middleton.....	5,000 00	3,250 00	5,000 00 (f)
C. W. Steele.....	NS582B	Mira Road.....	5,995 00	3,357 00	5,995 00 (f)
C. A. Bardell.....	NS788B	New Minas.....	5,300 00	5,300 00	5,300 00 (f)
J. Barrow.....	NS1320B	".....	5,500 00	4,700 00	4,700 00
E. L. McNutt.....	NS924B	".....	5,750 00	5,500 00	5,500 00
F. Boyd.....	NS659B	Newport Corner.....	5,600 00	1,960 00	5,600 00 (f)
M. Udozin.....	NS677B	New Victoria.....	5,925 00	1,866 38	1,866 38
".....	NS467B	New Waterford.....	5,520 00	567 30	2,208 00
".....	NS598B	".....	5,520 00	567 30	2,208 00
".....	NS453B	".....	5,730 00	630 20	2,297 00
C. Comeau.....	NS501B	Ohio.....	5,500 00	5,250 00	5,250 00
W. A. Halverson.....	NS343B	Onslow.....	5,565 00	1,948 00	5,565 00 (f)
".....	NS479B	".....	5,420 00	1,897 00	5,420 00 (f)
".....	NS466B	Pietou Road.....	5,400 00	5,150 00	5,150 00
A. B. Fales.....	NS374B	Port Williams.....	5,000 00	1,750 00	5,000 00 (f)
G. W. Hines.....	NS596B	".....	5,560 00	4,753 99	4,753 99
R. M. Hyrtle.....	NS366B	".....	5,805 00	580 75	5,805 00 (f)
N. & M. McPhee.....	NS1306B	Reserve Mines.....	5,760 00	3,369 60	3,369 60

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

NOVA SCOTIA DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
M. Udovin.....	NS350B	Reserve Mines.....	5,360 00	3,719 00	5,360 00 (f)
".....	NS435B	".....	5,475 00	3,286 50	4,927 50
".....	NS406B	".....	5,520 00	3,819 00	5,520 00 (f)
L. C. Ripley.....	NS1286B	River Phillip.....	6,000 00	5,750 00	5,750 00
Gomac Construction Co.....	NS1073B	Riverton.....	6,800 00	6,550 00	6,550 00
J. W. Nash & J. Phelan.....	NS700B	Rockingham.....	5,800 00	2,030 00	5,800 00 (f)
L. S. Deveau.....	NS796B	Salmon River.....	5,000 00	1,750 00	5,000 00 (f)
H. H. Stevens.....	NS810B	".....	5,500 00	1,920 00	5,500 00 (f)
H. A. Keddy.....	NS225B	Sandy Cove.....	6,000 00	1,200 00	6,000 00 (f)
F. E. Darrow.....	NS776B	Shelburne.....	5,150 00	5,150 00	5,150 00 (f)
B. A. E. Butler.....	NS671B	St. Margarets Bay.....	6,000 00	2,800 00	4,900 00
J. E. & N. J. Morrison.....	NS584B	South Bar.....	5,645 00	1,975 75	5,645 00 (f)
".....	NS744B	".....	6,100 00	3,660 00	6,100 00 (f)
N. J. Morrison.....	NS682B	".....	5,950 00	1,874 25	1,874 25
M. Udovin.....	NS541B	".....	7,000 00	2,533 50	4,500 00
T. H. Arnold.....	NS912B	Spryfield.....	5,475 00	1,916 25	5,475 00 (f)
J. D. Lemmerton.....	NS469B	Stewiacke.....	5,000 00	1,750 00	5,000 00 (f)
J. S. Smith.....	NS971B	Summerville Centre.....	5,400 00	3,159 00	3,159 00
J. E. Morrison.....	NS586B	Sydney.....	5,560 00	5,310 00	5,310 00
".....	NS521B	".....	5,560 00	5,310 00	5,310 00
C. W. Steele.....	NS1247B	Sydney Forks.....	5,900 00	1,858 50	1,858 50
A. M. MacKinnon.....	NS660B	Sydney Mines.....	5,560 00	5,310 00	5,310 00
".....	NS611B	".....	5,300 00	5,050 00	5,050 00
S. Sawlor.....	NS1011B	Sydney River.....	5,580 00	3,264 30	3,264 30
R. Sawlor.....	NS676B	".....	5,813 65	3,444 30	3,444 30
M. Udovin.....	NS835B	".....	6,000 00	4,020 00	6,000 00 (f)
".....	NS339B	".....	5,360 00	3,415 00	5,360 00 (f)
".....	NS340B	".....	5,360 00	3,415 00	5,360 00 (f)
".....	NS336B	".....	6,000 00	1,800 00	3,780 00
".....	NS385B	".....	5,360 00	3,183 00	4,824 00
".....	NS418B	".....	5,448 00	3,271 00	4,913 00
".....	NS506B	".....	5,520 00	3,328 00	4,968 00
".....	NS519B	".....	6,070 00	2,218 00	3,963 00
I. W. Creighton.....	NS858B	Tatamagouche.....	7,500 00	750 00	7,500 00 (f)
R. M. Dempster.....	NS813C	Thorburn.....	5,750 00	575 00	5,750 00 (f)
D. E. Outhouse.....	NS348C	Tiverton.....	5,150 00	1,802 50	5,150 00 (f)
W. A. Halverson.....	NS342B	Truro.....	5,100 00	510 00	5,100 00 (f)
H. W. Stevens.....	NS153B	".....	5,000 00	500 00	5,000 00 (f)
R. E. Knight.....	NS255C	Turner Bay.....	7,000 00	7,000 00	7,000 00 (f)
J. E. & N. J. Morrison.....	NS117B	Victoria Mines.....	5,000 00	500 00	5,000 00 (f)
".....	NS118B	".....	5,500 00	500 00	5,500 00 (f)
A. W. Campbell.....	NS509B	Westmount.....	5,608 39	3,400 39	5,608 39 (f)
M. J. Morrison.....	NS1087B	".....	5,600 00	5,350 00	5,350 00
R. V. Sawlor.....	NS347B	".....	5,200 00	2,080 00	5,200 00 (f)
H. G. DeWolfe.....	NS579B	Westphal.....	5,150 00	3,347 50	5,150 00 (f)
R. A. MacKenzie.....	NS1170B	West River.....	6,000 00	3,510 00	3,510 00
S. J. Amirault.....	NS837C	Wood's Harbour.....	5,250 00	3,071 25	3,071 25

PRINCE EDWARD ISLAND DISTRICT

W. A. Shea.....	PE1347B	Alberton.....	5,750 00	5,750 00	5,750 00 (f)
H. S. MacEwen.....	PE1598B	Bristol.....	5,600 00	5,350 00	5,350 00
Alton Crane.....	PE165B	Charlottetown.....	5,200 00	3,900 00	4,680 00
R. H. Frizzell.....	PE1303B	".....	5,450 00	1,907 50	5,450 00 (f)
J. F. McAleer.....	PE1259B	".....	5,600 00	560 00	5,600 00 (f)
S. MacLennan.....	PE1281B	".....	5,450 00	1,907 50	5,450 00 (f)
W. A. Bryenton.....	PE1376A	".....	5,169 22	5,169 22	5,169 22 (f)
K. B. Jenkins.....	PE1545B	".....	5,450 00	5,450 00	5,450 00 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

PRINCE EDWARD ISLAND DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
G. L. Monkley	PEI256B	Charlottetown	6,000 00	6,000 00	6,000 00 (f)
V. L. MacDonald	PEI557B	"	5,050 00	4,295 00	4,295 00
R. H. MacLeod	PEI220B	"	5,400 00	5,150 00	5,150 00
L. E. Wellner, Jr.	PEI372B	"	6,600 00	2,310 00	6,600 00 (f)
G. W. Cheverie	PEI310B	"	5,450 00	1,910 00	5,450 00 (f)
A. J. Chipman	PEI377B	"	5,200 00	4,420 00	5,200 00 (f)
W. S. MacLeod	PEI273B	"	5,450 00	1,907 50	5,450 00 (f)
W. A. MacRae	PEI678B	"	5,600 00	5,350 00	5,350 00
F. A. Arsenaault	PEI579B	Howlan	5,600 00	5,350 00	5,350 00
W. P. Toombs	PEI384B	Kensington	5,600 00	560 00	5,600 00 (f)
A. S. MacSwain	PEI79A	Marie	6,000 00	2,421 33	6,000 00 (f)
F. M. MacKenzie	PEI130B	Montague	5,000 00	3,000 00	5,000 00 (f)
N. D. Nicholson	PEI153B	"	6,000 00	3,600 00	6,000 00 (f)
W. L. Webster	PEI483B	"	5,600 00	3,640 00	5,600 00 (f)
H. B. Chandler	PEI559B	North River Road	8,000 00	8,000 00	8,000 00 (f)
MacDonald Bros.	PEI172B	Parkdale	5,600 00	1,960 00	5,600 00 (f)
J. S. Driscoll	PEI286B	Pope Road	5,400 00	5,400 00	5,400 00 (f)
F. A. White	PEI294B	Souris East	5,000 00	1,750 00	5,000 00 (f)
A. W. Wellner	PEI637B	Southport	5,700 00	5,700 00	5,700 00 (f)
J. D. Murphy	PEI573B	Summerside	5,300 00	5,300 00	5,300 00 (f)

NEW BRUNSWICK DISTRICT

L. J. Lovely	NB552B	Aroostock Junction	5,000 00	3,250 00	5,000 00 (f)
E. L. Bartlett	NB1314B	Bartlett Mills	5,000 00	4,250 00	4,250 00
Dr. J. A. Lockhart	NB778B	Bath	5,700 00	5,700 00	5,700 00 (f)
F. J. McIntosh	NB1132B	"	5,750 00	5,500 00	5,500 00
R. F. Morehouse	NB196B	Blackville	5,000 00	1,750 00	5,000 00 (f)
S. A. Steeves & Son	NB307B	Bridgedale	6,000 00	600 00	6,000 00 (f)
J. G. Burchill	NB240B	Bushville	10,000 00	1,000 00	10,000 00 (f)
J. J. Theriault	NB731B	Carriquet	5,250 00	5,250 00	5,250 00 (f)
W. C. Nelson	NB608B	Dalhousie	5,300 00	5,300 00	5,300 00 (f)
C. N. Thompson	NB356B	Dipper Harbour	5,800 00	2,030 00	5,800 00 (f)
R. T. Nelson	NB1146B	Dorchester	6,000 00	5,150 00	5,150 00
Central Construction Co.	NB544B	Douglas	5,250 00	1,837 50	5,250 00 (f)
Maple Leaf Construction Co.	NB980B	Fairvale	6,500 00	6,500 00	6,500 00 (f)
J. F. McGrath	NB1122B	"	7,156 00	7,156 00	7,156 00 (f)
W. G. Usher	NB326B	"	8,000 00	2,800 00	8,000 00 (f)
Fred Warman	NB435B	"	6,000 00	600 00	6,000 00 (f)
Arseneau Construction Co. & J. A. Chouinard	NB429B	"	6,167 44	2,062 44	6,167 44 (f)
P. Dupuis	NB1176B	Fox Creek	6,000 00	3,510 00	3,510 00
Hans Frohle	NB1114B	Fredericton	6,000 00	5,750 00	5,750 00
T. O. Gough	NB305B	"	5,000 00	1,750 00	5,000 00 (f)
Central Construction Co.	NB283B	"	5,400 00	1,890 00	5,400 00 (f)
C. E. Grant	NB543B	"	5,000 00	500 00	5,000 00 (f)
Raymond Boudreau	NB345B	Gunningsville	5,250 00	1,837 50	5,250 00 (f)
Byron Dobson	NB268B	"	6,000 00	600 00	6,000 00 (f)
Milton & Sons	NB441B	"	6,000 00	5,750 00	5,750 00
W. V. Spencer & Sons	NB359B	"	6,000 00	5,750 00	5,750 00
S. A. Steeves & Son	NB746B	"	7,000 00	7,000 00	7,000 00 (f)
R. D. FitzSimmons	NB1275B	Hampstead	5,000 00	2,925 00	2,925 00
Ashby Mitchell	NB172B	Hampton	6,019 33	610 58	6,019 33 (f)
Milton & Sons	NB1182B	Hillsboro	5,600 00	5,350 00	5,350 00
J. W. Nelson	NB1333B	"	6,000 00	5,750 00	5,750 00
B. J. Hobert	NB1124B	Lakeburn	5,000 00	2,925 00	2,925 00
D. Fowler	NB332B	Lewisville	7,000 00	700 00	7,000 00 (f)
A. LeBlanc & H. Arseneau	NB56B	"	5,800 00	580 00	5,800 00 (f)
"	NB69B	"	5,555 00	335 00	5,555 00 (f)
"	NB343B	"	6,500 00	650 00	6,500 00 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Concluded

Vote 484—Continued

NEW BRUNSWICK DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
A. A. McIntosh.....	NB1353B	Lewisville.....	6,000	00	5,750	00	5,750	00
J. H. Arnold.....	NB1099B	Marysville.....	5,700	00	5,450	00	5,450	00
H. C. Burden.....	NB868B	".....	5,200	00	4,950	00	4,950	00
O'Dell Construction Co.....	NB610B	".....	5,700	00	1,995	00	5,700	00 (f)
".....	NB627B	".....	5,700	00	1,995	00	5,700	00 (f)
".....	NB849B	".....	5,700	00	1,995	00	5,700	00 (f)
".....	NB631B	".....	5,700	00	1,995	00	5,700	00 (f)
".....	NB728B	".....	5,700	00	1,995	00	5,700	00 (f)
".....	NB730B	".....	5,700	00	1,995	00	5,700	00 (f)
".....	NB740B	".....	5,700	00	1,995	00	5,700	00 (f)
".....	NB741B	".....	5,700	00	1,995	00	5,700	00 (f)
".....	NB742B	".....	5,700	00	1,995	00	5,700	00 (f)
".....	NB744B	".....	5,700	00	1,995	00	5,700	00 (f)
".....	NB745B	".....	5,700	00	1,995	00	5,700	00 (f)
A. D. Gray.....	NB1125B	Middle Coverdale.....	6,000	00	6,000	00	6,000	00 (f)
A. P. Boudreau.....	NB314B	Moncton.....	7,800	00	7,550	00	7,550	00
Raymond Boudreau.....	NB408B	".....	5,650	00	3,390	00	5,650	00 (f)
W. R. Gallagher.....	NB232B	".....	6,950	00	747	00	6,950	00 (f)
Canong Bros.....	NB600B	".....	6,000	00	600	00	6,000	00 (f)
E. W. Hodgson & Sons.....	NB13B	".....	5,370	00	510	00	5,370	00 (f)
A. E. Horton.....	NB347B	".....	6,000	00	2,100	00	6,000	00 (f)
F. A. LeBlanc.....	NB361B	".....	6,500	00	5,525	00	6,500	00 (f)
A. B. McBeath.....	NB1105B	".....	6,000	00	6,000	00	6,000	00 (f)
R. S. Steeves.....	NB1007B	".....	5,200	00	1,820	00	5,200	00 (f)
C. B. Stymest.....	NB727B	".....	5,600	00	2,240	00	5,600	00 (f)
Larsen Woodworkers.....	NB325B	Ononette.....	8,000	00	2,800	00	8,000	00 (f)
".....	NB625B	".....	8,000	00	4,400	00	8,000	00 (f)
A. E. McAllister.....	NB1370B	Petitcodiac.....	5,000	00	4,250	00	4,250	00
A. A. Brydges.....	NB302B	Point du Chene.....	5,000	00	500	00	5,000	00 (f)
C. D. Kirkpatrick.....	NB450B	Randolph.....	6,500	00	2,600	00	6,500	00 (f)
Maple Leaf Construction Co.....	NB1055B	".....	8,000	00	7,750	00	7,750	00
R. R. Pyne.....	NB445B	Richibucto.....	5,500	00	3,575	00	5,500	00 (f)
J. S. Roy.....	NB1364B	".....	5,600	00	3,276	00	3,276	00
Fred Warman.....	NB223B	Rothsay.....	6,140	00	571	00	6,140	00 (f)
".....	NB1222B	".....	5,636	95	5,386	95	5,386	95
B. Bowser.....	NB722B	Sackville.....	6,000	00	5,750	00	5,750	00
A. F. Butcher & Son.....	NB523B	".....	7,000	00	6,300	00	7,000	00 (f)
B. A. Eagles.....	NB415A	Salisbury.....	5,200	00	.....	.....	4,680	00
T. F. Deakin.....	NB785B	St. Andrews.....	5,700	00	3,334	50	3,334	50
Raymond Boudreau.....	NB569B	St. Anselme.....	5,000	00	1,750	00	5,000	00 (f)
J. W. Arseneau.....	NB301B	Saint John.....	5,600	00	720	00	5,600	00 (f)
Maple Leaf Construction Co.....	NB646B	".....	6,000	00	5,750	00	5,750	00
G. J. Belliveau.....	NB375B	Scoudouc.....	5,200	00	1,820	00	5,200	00 (f)
L. K. Ingersoll.....	NB1118B	Seal Grove.....	6,000	00	5,750	00	5,750	00
O. E. Pelkey.....	NB1167B	Stickney.....	5,100	00	4,850	00	4,850	00
Milton & Sons.....	NB616B	Stoney Creek.....	6,000	00	600	00	6,000	00 (f)
G. H. Vail.....	NB1079B	St. Stephen.....	5,525	00	5,275	00	5,275	00
Maritime Homes Ltd.....	NB1186B	".....	5,200	00	5,200	00	5,200	00 (f)
".....	NB798B	".....	5,300	00	5,300	00	5,300	00 (f)
G. M. Rogers.....	NB804B	Woodstock.....	5,500	00	5,500	00	5,500	00 (f)

QUEBEC DISTRICT

B. Dubois.....	QUE660B	Abitibi.....	6,345	00	573	00	6,173	00
Z. Labreche.....	QUE981B	Amos.....	5,030	00	2,450	00	5,030	00 (f)
A. Nault.....	QUE1046B	".....	5,030	00	1,850	00	5,030	00 (f)
Societe d'Entreprises Generales	QUE516B	".....	5,280	00	600	00	5,280	00 (f)
A. Dolbec.....	QUE824B	Ancienne Lorette.....	5,400	00	1,600	00	5,400	00 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

QUEBEC DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
G. Caron.....	QUE882B	Asbestos.....	5,400	00	5,400	00	5,400	00 (f)
E. Allard.....	QUE1559B	Baie d'Urfe.....	6,308	00	6,058	00	6,058	00
Archambault & Roy.....	QUE414B	".....	7,000	00	504	40	7,000	00 (f)
".....	QUE446B	".....	7,000	00	723	28	7,000	00 (f)
".....	QUE725B	".....	6,130	00	768	14	6,130	00 (f)
A. T. Hawke.....	QUE602B	".....	5,598	00	3,240	00	3,240	00
".....	QUE959B	".....	7,727	00	5,884	30	5,884	30
E. L. Loveless.....	QUE1662B	".....	8,000	00	6,950	00	6,950	00
D. Ridehalgh.....	QUE1766B	".....	7,000	00	6,750	00	6,750	00
D. Tremblay.....	QUE528B	".....	6,000	00	2,398	06	3,298	06
L. Daoust.....	QUE239B	Beaconsfield.....	7,325	00	1,952	76	6,652	76
Duplex Construction Reg'd.....	QUE911B	".....	5,750	00	2,100	00	5,750	00 (f)
F. H. Boisvert.....	QUE1214B	Beauport.....	5,400	00	3,600	00	3,600	00
A. Deslaurier.....	QUE1327B	".....	6,000	00	5,750	00	5,750	00
M. Talbot.....	QUE1193B	".....	5,940	00	4,756	50	4,756	50
Thiboutot & Freres.....	QUE1438B	".....	5,999	00	5,999	00	5,999	00 (f)
Construction de l'Est.....	QUE707B	Beaurepaire.....	6,709	81	709	81	6,709	81 (f)
Snag Proof.....	QUE887B	Beebe.....	8,000	00	1,100	00	8,000	00 (f)
A. Parent.....	QUE997B	Breakeyville.....	5,000	00	5,000	00	5,000	00 (f)
O. Hotte.....	QUE639B	Calumet.....	5,950	00	5,700	00	5,700	00
A. Beaumier.....	QUE1521B	Cap-de-la-Madeleine.....	6,200	00	5,950	00	5,950	00
De Montigny.....	QUE1625B	".....	5,625	00	2,340	00	2,340	00
".....	QUE1997B	".....	5,500	00	4,700	00	4,700	00
A. Saindon.....	QUE578B	".....	5,500	00	1,675	00	5,500	00 (f)
R. St. Louis.....	QUE541B	".....	5,368	00	4,368	00	5,368	00 (f)
St. Odilon.....	QUE542B	".....	5,100	00	5,100	00	5,100	00 (f)
".....	QUE1235B	".....	5,700	00	4,880	00	4,880	00
Construction de l'Est.....	QUE1436B	Cap aux Meules.....	5,250	00	5,250	00	5,250	00 (f)
E. L. Loveless.....	QUE1471B	Cedar Park.....	7,992	00	6,942	80	6,942	80
A. A. Brodie.....	QUE379B	Chambly.....	5,912	50	1,114	72	5,014	72
A. Carrier.....	QUE1472B	".....	5,322	08	5,072	08	5,072	08
J. A. Cirreau.....	QUE1627B	".....	5,400	00	5,150	00	5,150	00
D. G. Comber.....	QUE32B	".....	6,000	00	1,600	38	4,856	17
Keays Construction.....	QUE1602B	Chandler.....	5,000	00	4,750	00	4,750	00
A. Ross.....	QUE1748B	".....	5,999	00	5,749	00	5,749	00
Smith & Sons.....	QUE648B	".....	5,749	00	499	00	5,749	00 (f)
Duplex Construction Reg'd.....	QUE535B	Chateauguay.....	6,050	00	650	00	6,050	00 (f)
A. Bedard.....	QUE1288B	Charlesbourg.....	8,000	00	8,000	00	8,000	00 (f)
M. Cloutier.....	QUE544B	".....	5,150	00	79	77	4,729	77
A. Pepin.....	QUE916B	".....	5,400	00	1,600	00	5,400	00 (f)
J. E. Tremblay.....	QUE793B	".....	5,400	00	300	00	5,400	00 (f)
G. Buissieres.....	QUE1528B	Chicoutimi.....	5,400	00	5,150	00	5,150	00
E. Lalonde.....	QUE1867B	Choisy.....	5,350	00	2,375	10	2,375	10
J. P. Lasalle.....	QUE548B	Crabtree Mills.....	5,639	00	2,699	00	5,639	00 (f)
G. Caron.....	QUE820B	Danville.....	5,400	00	3,140	00	5,400	00 (f)
".....	QUE864B	".....	5,500	00	5,250	00	5,250	00
E. Therien.....	QUE1579B	".....	5,499	00	5,199	00	5,199	00
W. Normand.....	QUE877B	Fox River.....	5,350	00	3,700	00	3,700	00
M. Blanchette.....	QUE1105B	Gaspe.....	5,200	00	5,200	00	5,200	00 (f)
J. P. Rehel.....	QUE536B	".....	5,000	00	1,800	00	5,000	00 (f)
C. Marquis.....	QUE1221B	Granby.....	5,400	00	5,150	00	5,150	00
N. H. Munro.....	QUE1437B	".....	5,400	00	5,150	00	5,150	00
L. Paquin.....	QUE987B	Grand Bernier.....	5,999	00	3,399	00	5,999	00 (f)
J. A. Antlfinger.....	QUE683B	Greenfield Park.....	5,999	00	5,999	00	5,999	00 (f)
A. A. Brodie.....	QUE550B	".....	5,280	00	2,802	72	2,802	72
Greenfield Park Home Builders.....	QUE425B	".....	5,400	00	1,400	00	5,000	00
G. Lacroix.....	QUE950B	".....	6,350	00	6,350	00	6,350	00 (f)
W. G. Hodgson.....	QUE833B	Hudson Heights.....	5,200	00	5,200	00	5,200	00 (f)
".....	QUE835B	".....	5,999	00	5,749	00	5,749	00
".....	QUE878B	".....	5,999	00	5,749	00	5,749	00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

QUEBEC DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
W. J. Flamand	QUE965B	Jonquieres	5,400	00	400	00	5,400	00 (f)
L. Ware	QUE919B	Lachute	5,880	00	3,180	00	5,680	00
C. Brassard	QUE1753B	Laprairie	5,000	00	3,870	00	3,870	00
C. Brassard	QUE1754B	"	5,000	00	4,250	00	4,250	00
P. Lanctot	QUE1708B	"	5,000	00	4,250	00	4,250	00
A. Landry	QUE1710B	"	6,000	00	4,140	00	4,140	00
G. Arpin	QUE356B	Lennoxville	5,600	00	1,120	00	5,600	00 (f)
"	QUE357B	"	5,600	00	580	00	5,600	00 (f)
"	QUE797B	"	5,540	00	1,850	00	5,540	00 (f)
"	QUE960B	"	5,740	00	1,999	00	5,740	00 (f)
W. Lavallee	QUE1266B	"	6,700	00	4,050	00	6,700	00 (f)
"	QUE1768B	"	5,728	00	3,866	40	3,866	40
"	QUE1827B	"	5,722	00	4,899	80	4,899	80
A. Mathew	QUE654B	"	6,666	00	2,890	00	6,666	00 (f)
"	QUE1855B	"	5,400	00	5,400	00	5,400	00 (f)
Greenfield Park B. Home Builders	QUE1379B	Longueuil	5,836	50	3,663	79	3,663	79
P. Lanctot	QUE1009B	"	6,000	00	4,450	00	4,450	00
M. Cloutier	QUE270B	Loretteville	5,400	00	400	00	5,400	00 (f)
"	QUE271B	"	5,400	00	400	00	5,400	00 (f)
J. A. Canuel	QUE970B	Luceville	5,100	00	500	00	5,100	00 (f)
W. Laroche	QUE420B	Magog	5,400	00	1,840	00	5,400	00 (f)
R. Martin	QUE1904B	"	6,000	00	5,750	00	5,750	00
G. Dube & H. Potvin	QUE276B	Matane	6,680	00	600	00	6,680	00 (f)
B. Joncas	QUE1038B	"	5,400	00	2,200	00	5,400	00 (f)
O. Roy	QUE532B	Mont-Laurier	5,200	00	5,200	00	5,200	00 (f)
O. Gaudreau	QUE769B	Montmagny	5,300	00	300	00	5,300	00 (f)
J. H. Fournier	QUE1744B	Montreal	5,200	00	5,200	00	5,200	00 (f)
L. Lapointe	QUE1028B	Mount Murray	5,600	00	800	00	5,600	00 (f)
A. Dolbec	QUE983B	Notre Dame des Laurentides	5,550	00	5,550	00	5,550	00 (f)
H. Grenier	QUE1066B	N.D. de la Victoire	5,200	00	900	00	900	00
A. Daris	QUE1850B	N.D. du Sacre Cœur	5,600	00	3,600	00	3,600	00
"	QUE1977B	"	5,600	00	3,600	00	3,600	00
"	QUE1886B	"	5,600	00	2,340	00	2,340	00
Cote & Freres	QUE565B	Otterburn Park	5,400	00	2,000	00	5,400	00 (f)
"	QUE537B	"	5,399	00	4,072	63	4,882	63
"	QUE716B	"	5,400	00	1,460	00	4,860	00
Faircraft Industries, Ltd.	QUE879B	"	5,387	50	530	00	5,377	50
M. F. Michel	QUE1345B	Paspébiac	5,999	00	5,749	00	5,749	00
E. Allard	QUE937B	Pointe Claire	5,037	00	537	00	5,037	00 (f)
"	QUE1552B	"	6,774	00	6,524	00	6,524	00
"	QUE1603B	"	8,000	00	6,950	00	6,950	00
S. Berger	QUE700B	"	8,000	00	7,750	00	7,750	00
Bruno Construction	QUE309B	"	6,681	00	3,425	00	6,225	00
W. Conalty	QUE412B	"	5,749	00	2,449	00	5,749	00 (f)
Faircraft Industries Ltd.	QUE607B	"	5,290	50	310	00	5,100	50
"	QUE1011B	"	5,277	50	1,115	00	5,237	50
A. Gagne	QUE264B	"	5,750	00	750	00	5,550	00
"	QUE957B	"	5,200	00	1,550	00	5,005	00
"	QUE1217B	"	5,300	00	1,825	00	5,295	00
"	QUE2088B	"	5,200	00	1,605	00	5,065	00
G. Lagace	QUE1561B	"	7,325	00	7,325	00	7,325	00 (f)
R. T. Lisle	QUE770B	"	5,250	00	5,250	00	5,250	00 (f)
D. Ridchalgh	QUE1239B	"	6,853	00	6,853	00	6,853	00 (f)
"	QUE1885B	"	7,200	00	6,950	00	6,950	00
E. Roy & A. Roy	QUE1048B	"	6,482	00	5,318	09	6,418	09
D. Tremblay	QUE1468B	"	6,675	00	4,300	00	4,300	00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

QUEBEC DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
Tremblay & Briand.....	QUE310B	Pointe Claire.....	7,599 00	599 00	7,599 00 (f)
"	QUE334B	"	7,600 00	500 00	7,600 00 (f)
"	QUE336B	"	7,600 00	490 00	7,600 00 (f)
"	QUE341B	"	7,600 00	2,500 00	7,600 00 (f)
"	QUE400B	"	7,800 00	2,600 00	7,800 00 (f)
L. Alarie.....	QUE570B	Princeville.....	5,450 00	1,950 00	5,450 00 (f)
A. Sirois.....	QUE1651B	Quebec.....	5,250 00	3,510 00	3,510 00
A. Daris.....	QUE836B	Riviere du Loup.....	5,700 00	5,450 00	5,450 00
"	QUE1241B	"	5,600 00	3,260 00	5,600 00 (f)
"	QUE1242B	"	5,600 00	3,260 00	5,600 00 (f)
"	QUE1503B	"	5,600 00	5,301 50	5,301 50
"	QUE1803B	"	5,600 00	5,350 00	5,350 00
"	QUE1804B	"	5,600 00	3,600 00	3,600 00
C. Michaud.....	QUE798B	Rock Forest.....	5,800 00	580 00	5,800 00 (f)
J. A. Bacon.....	QUE884B	Rock Island.....	5,000 00	4,750 00	4,750 00
A. Couture.....	QUE1497B	Rosemere.....	5,000 00	4,750 00	4,750 00
G. Lagace.....	QUE634B	"	5,037 50	2,175 00	5,037 50 (f)
S. & H. Construction.....	QUE675B	"	8,000 00	7,750 00	7,750 00
A. Dolbec.....	QUE1159B	St. Ambroise.....	5,400 00	2,800 00	5,000 00
J. Durand.....	QUE1170B	"	5,300 00	4,500 00	5,300 00 (f)
G. A. Greenfield.....	QUE1098B	Ste. Anne du Bout de l'Île.....	5,999 00	4,230 00	4,230 00
A. Parent.....	QUE1297B	St. Augustin.....	5,000 00	400 00	5,000 00 (f)
R. Rioux.....	QUE1449B	St. Arsene.....	5,499 00	2,340 00	2,340 00
O. Hotte.....	QUE696B	St. Benoit.....	5,550 00	5,550 00	5,550 00 (f)
E. Tardif.....	QUE1186B	St. Bruno.....	5,700 00	4,900 00	5,700 00 (f)
D. Gauvin.....	QUE1390B	Ste. Catherine.....	5,400 00	5,150 00	5,150 00
A. Bujold.....	QUE979B	St. Charles de Caplan.....	5,550 00	5,550 00	5,550 00 (f)
E. Provost.....	QUE843B	St. Claire.....	5,400 00	2,340 00	2,340 00
E. Nadon.....	QUE1202B	Ste. Dorothee.....	5,200 00	4,950 00	4,950 00
A. Pilon.....	QUE1039B	"	6,500 00	6,250 00	6,250 00
Cote & Lafleur.....	QUE1633B	Ste. Foye.....	8,000 00	6,950 00	6,950 00
M. Raymond.....	QUE1131B	"	5,150 00	4,650 00	4,650 00
Tremblay & Simard.....	QUE500B	"	5,400 00	400 00	5,400 00 (f)
"	QUE540B	"	5,400 00	1,800 00	5,400 00 (f)
"	QUE559B	"	5,900 00	500 00	5,900 00 (f)
"	QUE569B	"	5,400 00	400 00	5,400 00 (f)
"	QUE580B	"	5,400 00	400 00	5,400 00 (f)
"	QUE740B	"	5,400 00	400 00	5,400 00 (f)
"	QUE1204B	"	6,600 00	2,000 00	6,600 00 (f)
Cote & Freres.....	QUE29B	St. Hilaire.....	5,436 00	936 00	5,436 00 (f)
Tremblay & Simard.....	QUE1033B	St. Honore.....	5,300 00	5,050 00	5,050 00
A. Pilon.....	QUE1582B	St. Isidore.....	5,500 00	5,250 00	5,250 00
J. P. Guay.....	QUE668B	St. Jean.....	5,000 00	4,750 00	4,750 00
"	QUE596B	"	5,200 00	4,950 00	4,950 00
"	QUE375B	"	5,200 00	5,200 00	5,200 00 (f)
P. Lemieux.....	QUE1429B	St. Jerome.....	5,100 00	4,850 00	4,850 00
F. V. Labelle.....	QUE595B	"	5,500 00	2,000 00	5,500 00 (f)
A. Morel & A. Pilon.....	QUE435B	"	8,000 00	5,800 00	8,000 00 (f)
S. & H. Construction Co. Ltd.	QUE1346B	Ste. Jeanne d'Arc.....	5,300 00	5,050 00	5,050 00
A. Desjardins.....	QUE999B	St. Lambert.....	5,999 00	5,999 00	5,999 00 (f)
A. Fortin.....	QUE1161B	"	6,365 00	4,828 00	4,828 00
E. W. Barnes.....	QUE597B	St. Laurent.....	7,998 00	2,598 00	7,998 00 (f)
A. Beaumier.....	QUE1485B	St. Louis de France.....	5,400 00	5,400 00	5,400 00 (f)
G. Dube.....	QUE984B	St. Louis.....	5,400 00	5,150 00	5,150 00
Arthur Girouard.....	QUE754B	St. Martin.....	5,300 00	583 55	4,787 55
J. B. Lebeau.....	QUE808B	"	5,050 00	1,600 00	5,050 00 (f)
A. Dolbec.....	QUE731B	St. Michel.....	5,400 00	1,600 00	5,400 00 (f)
A. Deslauriers.....	QUE1222B	St. Pierre Charlesbourg.....	5,400 00	5,400 00	5,400 00 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

QUEBEC DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
H. Alain.....	QUE1132B	St. Raymond.....	5,200 00	2,600 00	4,700 00
H. Baupre.....	QUE789B	".....	5,680 00	430 00	5,680 00 (f)
".....	QUE1719B	".....	5,800 00	5,550 00	5,550 00
J. A. Canuel.....	QUE1430B	St. Remie de Price.....	5,200 00	3,600 00	3,600 00
A. Couture.....	QUE832B	Ste. Therese de Blainville	5,900 00	5,650 00	5,650 00
A. Fortin.....	QUE443B	".....	5,400 00	3,050 00	5,400 00 (f)
L. Thibault.....	QUE1004B	St. Sauveur.....	6,000 00	6,000 00	6,000 00 (f)
Cushing Ross Ltd.....	QUE991B	Saraguay.....	7,500 00	6,500 00	7,500 00 (f)
B. Mongrain.....	QUE1532B	Shawinigan.....	5,400 00	5,400 00	5,400 00 (f)
E. Patterson.....	QUE727B	Sunny Bank.....	5,450 00	5,450 00	5,450 00 (f)
R. Goyette.....	QUE674B	Sutton Brome.....	5,400 00	1,840 00	5,400 00 (f)
L'Auto Neige Bombardiere, Limitee.....	QUE1302B	Valcourt.....	6,000 00	3,600 00	6,000 00 (f)
L. P. Choiniere.....	QUE781B	".....	5,400 00	540 00	5,400 00 (f)
A. Giguere.....	QUE854B	Valley Junction.....	5,400 00	1,600 00	5,400 00 (f)
G. Labonte.....	QUE779B	Windsor Mills.....	5,400 00	3,130 00	5,400 00 (f)
Faircraft Industries, Limited.....	QUE784B	Woodlands.....	5,175 00	460 00	5,135 00

OTTAWA DISTRICT

J. P. Chapeskie.....	OT817B	Arnprior.....	5,480 00	4,682 00	4,682 00
H. C. Linkletter.....	OQ192B	Aylmer, Que.....	6,500 00	6,500 00	6,500 00 (f)
E. Lyons.....	OQ82B	".....	5,250 00	3,945 40	4,252 50
J. E. Goodfellow.....	OT1473B	Belleville.....	6,000 00	5,750 00	5,750 00
".....	OT1514B	".....	6,000 00	5,750 00	5,750 00
".....	OT1545B	".....	6,000 00	5,750 00	5,750 00
M. S. Keon.....	OT799B	".....	5,400 00	5,400 00	5,400 00 (f)
Trudeau Motor Sales.....	OT631B	".....	5,400 00	5,150 00	5,150 00
Robert Vaughan.....	OT492B	".....	6,000 00	1,644 45	4,944 45
J. E. Goodfellow.....	OT419B	Belleville, Trent Road.....	5,200 00	520 00	5,200 00 (f)
A. M. Haig.....	OT1595B	".....	6,599 00	6,349 00	6,349 00
J. R. F. G. Beaudoin.....	OT538B	Billings Bridge.....	5,999 00	4,800 00	5,399 00
H. P. Boyce.....	OT580B	".....	5,399 00	2,410 00	4,779 00
Wm. D'Aoust.....	OT401B	".....	5,800 00	5,220 00	5,800 00 (f)
C. T. Holbrook.....	OT1499B	".....	5,500 00	4,700 00	4,700 00
Oscar G. Meikle.....	OT581B	".....	5,500 00	3,025 00	4,950 00
Arthur Petch.....	OT603B	".....	5,200 00	520 00	5,200 00 (f)
".....	OT726B	".....	5,200 00	520 00	5,200 00 (f)
J. N. Ramsay.....	OT724B	".....	5,399 00	4,609 10	4,609 10
L. A. Sabourin.....	OT191B	".....	5,250 00	2,030 00	5,250 00 (f)
J. A. Tapp.....	OT728B	".....	6,009 00	3,309 00	5,409 00
Brunet Bros.....	OT186B	Britannia Heights.....	5,924 00	881 00	4,391 00
C. A. Johannsen & Son.....	OT155B	".....	6,133 54	515 54	6,133 54 (f)
J. A. Larose.....	OT810B	".....	6,300 00	4,020 00	6,225 00
K. McGrath.....	OT157B	".....	5,150 00	1,966 05	4,896 55
E. O. Switzer.....	OT598B	".....	6,375 00	2,080 00	6,225 00
".....	OT1588B	".....	6,500 00	5,600 00	5,600 00
C. Bladd.....	OT676B	Brockville.....	5,125 00	1,281 25	4,612 50
W. Forten.....	OT658B	".....	5,399 00	539 90	5,399 00 (f)
".....	OT895B	".....	5,000 00	4,750 00	4,750 00
".....	OT1058B	".....	6,000 00	5,750 00	5,750 00
T. L. Smith & Sons.....	OT832B	".....	5,010 90	501 00	5,010 00 (f)
U. T. Tremblay.....	OQ32B	Buckingham, Que.....	5,399 00	1,025 72	5,399 00 (f)
E. G. Newman.....	OT1352B	Campbellford.....	5,500 00	550 00	5,500 00 (f)
L. L. Watson.....	OT1438B	".....	6,400 00	6,150 00	6,150 00
".....	OT1669B	".....	5,700 00	3,847 50	3,847 50
C. Bladd & J. Leblanc.....	OT727B	Cardinal.....	5,300 00	5,050 00	5,050 00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

OTTAWA DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
H. F. Ditchfield	OQ201B	Chelsea, Que.	5,155 00	4,905 00	4,905 00
J. G. Farraris	OQ199B	"	5,000 00	4,407 50	4,407 50
R. J. O'Neil	OQ181B	"	5,400 00	4,374 00	4,374 00
T. A. Wilson	OT1248B	Cobourg	5,400 00	5,150 00	5,150 00
W. F. Brown	OT372B	Collins Bay	5,000 00	500 00	5,000 00 (f)
T. L. Smith & Sons	OT628B	"	7,050 00	705 00	7,050 00 (f)
Wm. D'Aoust	OT133B	Cyrville	5,550 00	1,950 00	4,895 00
A. Bellenger	OQ185B	Deschenes, Que.	8,200 00	7,130 00	7,130 00
A. E. Farley Construction Co.	OQ198B	"	6,700 00	6,450 00	6,450 00
C. A. Johannsen & Son	OQ155B	"	5,000 00	4,150 00	4,150 00
T. H. Moore	OQ191B	"	7,000 00	3,465 00	3,465 00
T. L. Giles	OQ22B	East Templeton, Que.	5,000 00	1,029 97	1,479 97
O. L. Boudreau	OT824B	Eastview	7,999 00	7,109 10	7,109 10
L. Lalonde	OT659B	"	5,400 00	2,216 00	5,400 00 (f)
Achille Vallee	OT785B	"	7,800 00	5,020 00	7,550 00
A. F. Campbell & Son	OT744B	Fitzroy Harbour	7,500 00	2,625 00	7,500 00 (f)
H. A. St. Amour	OT610B	Fournier	6,200 00	620 00	6,200 00 (f)
H. Montgomery	OT1611B	Frankford	5,800 00	5,550 00	5,550 00
J. Guillemette	OT657B	Gananoque	5,999 00	600 00	5,999 00 (f)
C. C. Swift	OQ150B	Gatineau Mills, Que.	5,000 00	5,000 00	5,000 00 (f)
U. T. Tremblay	OQ49B	"	6,200 00	2,568 00	6,200 00 (f)
G. E. Laprade	OQ103B	Gatineau, Que.	5,000 00	2,475 00	2,475 00
E. Desormeaux	OQ106B	Gatineau Point, Que.	5,100 00	5,100 00	5,100 00 (f)
V. A. McMurray	OT1634B	Gilmour	5,999 00	5,749 00	5,749 00
R. N. Choquette	OT468B	Gore Junction	5,500 00	3,475 00	5,500 00 (f)
W. Spencer	OT1253B	Havelock	5,800 00	5,215 00	5,215 00
W. H. Lee	OQ190B	Hull, Que.	5,000 00	2,646 00	2,646 00
Wm. D'Aoust	OT466B	Hurdman's Bridge	5,800 00	4,640 00	5,220 00
J. Prophet	OT1637B	"	5,100 00	3,240 00	3,240 00
D. O. Edgar	OT641B	Kingston	5,026 00	1,759 10	5,026 00 (f)
Gilmour & Greene	OT763B	"	5,850 00	5,015 00	5,015 00
"	OT855B	"	5,320 00	5,320 00	5,320 00 (f)
"	OT858B	"	5,760 00	4,934 00	4,934 00
R. L. Parrett	OT771B	"	5,098 00	3,313 70	3,313 70
T. L. Smith & Sons	OT532B	"	5,250 00	525 00	5,250 00 (f)
D. O. Edgar	OT1041B	Kingston, Bath Rd.	5,400 00	5,150 00	5,150 00
Gilmour & Greene	OT854B	"	6,600 00	5,690 00	5,690 00
"	OT1475B	"	6,100 00	4,050 00	4,050 00
"	OT1521B	"	5,947 00	5,102 30	5,102 30
F. C. Hawkey	OT722B	"	5,399 00	5,149 00	5,149 00
E. W. Stephenson	OT689B	"	6,660 00	6,410 00	6,410 00
N. White & Sons	OT939B	"	5,700 00	5,450 00	5,450 00
Gilmour & Greene	OT436B	"	5,320 00	4,538 00	4,538 00
T. L. Smith & Sons	OT526B	"	5,250 00	525 00	5,250 00 (f)
Gilmour & Greene	OT1508B	"	7,055 00	6,099 50	6,099 50
"	OT910A	"	6,150 00	5,285 00	5,285 00
"	OT921B	"	5,970 00	1,878 30	1,878 30
"	OT1066B	"	5,650 00	4,835 00	4,835 00
"	OT1437B	"	5,220 00	4,448 00	4,448 00
E. A. Mitchell	OT1507B	"	5,155 16	4,905 16	4,905 16
D. G. McBride	OT1057B	"	5,347 00	2,941 43	2,941 43
R. L. Parrett	OT531B	"	5,077 00	1,269 25	4,469 30
"	OT1547B	"	5,245 00	4,995 00	4,995 00
"	OT1604B	"	5,268 00	5,018 00	5,018 00
N. White & Sons	OT896B	"	6,875 00	6,187 00	6,187 00
R. W. Harrison	OT1360B	Lakefield	6,006 40	4,385 52	5,906 40
T. S. Morrow	OT1377B	Lindsay	5,000 00	4,750 00	4,750 00
J. M. Watson	OT1737B	"	5,500 00	3,712 50	3,712 50
P. Carrier	OT529B	Montreal Rd.	5,400 00	1,890 00	5,400 00 (f)
D. C. Jardine	OT263B	Newington	5,400 00		4,660 00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

OTTAWA DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
N. Delorme.....	OT794B	Ottawa.....	5,500 00	3,055 12	3,055 12
Brule & LePage.....	OT493B	".....	7,224 00	1,228 33	5,988 68
J. E. Copeland.....	OT754B	".....	5,399 00	2,969 00	4,859 00
Wm. D'Aoust.....	OT115B	".....	5,655 00	561 05	5,655 00 (f)
J. Levac.....	OT1636B	".....	5,000 00	4,250 00	4,250 00
J. Parent.....	OT911B	".....	5,100 00	5,100 00	5,100 00 (f)
Jos. A. Gignac.....	OT573B	Ottawa, Shillington Ave.	5,999 00	3,099 65	3,099 65
C. E. Campbell.....	OT795B	Pembroke.....	6,316 00	2,473 00	5,684 00
L. C. Henneberry.....	OT784B	".....	5,000 00	1,066 00	4,506 00
".....	OT791B	".....	5,000 00	1,797 40	4,792 40
".....	OT1004B	".....	6,000 00		600 00
E. Owen.....	OT983B	".....	5,500 00	4,700 00	4,700 00
H. C. Cotman.....	OT1511B	".....	5,325 00	4,542 49	4,542 49
J. J. Clark & Bros.....	OT1264B	Peterborough.....	5,000 00	3,250 00	5,000 00 (f)
".....	OT1308B	".....	6,000 00	4,150 00	6,000 00 (f)
E. Dummitt.....	OT1288B	".....	5,750 00	4,925 00	4,925 00
".....	OT1359B	".....	6,000 00	2,100 00	6,000 00 (f)
J. P. Halerow.....	OT1458B	".....	5,600 00	3,780 00	3,780 00
Sands & Bateman.....	OT1304B	".....	5,700 00	1,110 00	5,625 00
".....	OT1311B	".....	5,700 00	1,110 00	5,625 00
".....	OT1316B	".....	5,700 00	1,260 00	5,625 00
G. Ball.....	OT1215B	".....	5,275 00	5,172 15	5,172 15
G. W. Clark & Sons.....	OT1355B	".....	5,400 00	3,645 00	3,645 00
E. Dummitt.....	OT1364B	".....	6,000 00	3,900 00	3,900 00
Sands & Bateman.....	OT1256B	".....	5,700 00	1,110 00	5,625 00
Benson B. Smook.....	OT1287B	".....	5,700 00	1,795 00	1,795 00
E. A. James.....	OT656B	Portsmouth.....	5,399 00	3,124 00	3,124 00
M. P. Salman.....	OT770B	Prescott.....	5,999 00	1,200 00	5,999 00 (f)
C. A. Johannsen & Son.....	OT250B	Prescott Highway.....	6,749 00	2,944 00	6,749 00 (f)
J. Akeroyd.....	OT1482B	Rideau View.....	5,364 20	2,876 27	2,876 27
L. Beaudoin.....	OT1433B	".....	5,625 00	5,375 00	5,375 00
".....	OT1683B	".....	5,625 00	4,812 49	4,812 49
J. E. Copeland.....	OT500B	".....	5,364 74	2,849 42	4,727 08
R. J. Dubreuil.....	OT745B	".....	6,200 00	3,451 26	3,451 26
L. L. Fitzpatrick.....	OT741B	".....	5,359 24	4,823 24	4,823 24
".....	OT746B	".....	5,359 24	4,823 24	4,823 24
L. Gagne.....	OT819B	".....	5,394 24	5,394 24	5,394 24 (f)
H. Lacroix.....	OT487B	".....	6,250 00	6,250 00	6,250 00 (f)
J. A. Larose.....	OT1404B	".....	6,700 00	6,700 00	6,700 00 (f)
".....	OT1591B	".....	6,205 00	5,775 00	5,775 00
S. L. Lawton.....	OT1518B	".....	5,352 00	5,102 00	5,102 00
G. T. Michie.....	OT1456B	".....	5,334 74	3,600 96	3,600 96
G. McArdle.....	OT670B	".....	5,374 74	1,734 74	1,734 74
A. Petch.....	OT553B	".....	5,650 00	137 30	5,222 30
E. O. Switzer.....	OT645B	".....	6,400 00	4,160 00	4,160 00
F. E. Thayer.....	OT620B	".....	5,338 24	4,138 24	4,138 24
L. F. Davis.....	OT451B	Seeley's Bay.....	5,000 00	1,750 00	5,000 00 (f)
L. J. Day.....	OT524B	".....	5,000 00	4,750 00	4,750 00
K. G. Smyth.....	OQ84B	Shawville, Que.....	5,999 00	5,149 11	5,149 11
H. D. Wilson.....	OQ21B	".....	5,000 00	2,075 00	5,000 00 (f)
W. H. Rose.....	OT365B	Stirling.....	5,000 00	4,250 00	4,250 00
Green & Kingyens.....	OT1333B	Trenton.....	6,000 00	4,050 00	4,050 00
".....	OT1372B	".....	5,250 00	1,837 50	5,250 00 (f)
A. H. Anderson.....	OT252B	Westboro.....	5,749 00	1,924 00	5,749 00 (f)
".....	OT291B	".....	6,400 00	1,356 00	6,400 00 (f)
E. C. Clark.....	OT265B	".....	5,716 30	1,921 95	5,716 30 (f)
J. E. Copeland.....	OT353B	".....	8,001 00	3,600 00	6,400 00
A. A. Hansen.....	OT258B	".....	5,500 00	1,147 50	1,147 50
B. Iwaniciw.....	OT725B	".....	5,300 00	530 00	5,300 00 (f)
C. A. Johannsen & Sons.....	OT1007B	".....	6,250 00	6,000 00	6,000 00
".....	OT1576B	".....	7,300 00	7,050 00	7,050 00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

OTTAWA DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
J. A. Larose.....	OT735B	Westboro.....	6,000 00	870 00	6,000 00 (f)
W. A. Latham.....	OT549B	".....	5,429 17	4,400 00	5,429 17 (f)
Terence O'Reilly.....	OT44B	".....	5,500 00	330 20	5,500 00 (f)
K. R. Paul.....	OT673B	".....	5,378 17	4,290 00	5,378 17 (f)
H. E. Robertson.....	OT312B	".....	5,999 00	1,685 00	5,999 00 (f)
J. M. Robertson.....	OT313B	".....	5,798 68	1,398 68	5,798 68 (f)
J. A. Tapp.....	OT938B	".....	6,745 00	4,385 00	4,385 00 (f)
A. H. Anderson.....	OT696B	Woodroffe.....	5,660 00	3,679 00	5,660 00 (f)
J. P. Anderson.....	OT1434B	".....	5,400 00	5,400 00	5,400 00 (f)
J. Applebaum.....	OT1621B	".....	5,440 00	1,713 60	1,713 60 (f)
L. W. Beaudoin.....	OT1564B	".....	6,500 00	6,250 00	6,250 00 (f)
F. J. Bradley.....	OT849B	".....	5,396 92	1,771 58	1,771 58 (f)
C. A. Burgess.....	OT774B	".....	5,600 00	4,790 00	4,790 00 (f)
J. E. Copeland.....	OT334B	".....	8,000 00	1,020 00	7,200 00 (f)
".....	OT646B	".....	7,500 00	1,875 00	6,750 00 (f)
J. S. Dunbar.....	OT1529B	".....	5,350 00	5,100 00	5,100 00 (f)
C. A. Johannsen & Sons.....	OT1461B	".....	7,827 00	7,577 00	7,577 00 (f)
J. A. Larose.....	OT1538B	".....	6,500 00	6,250 00	6,250 00 (f)
".....	OT1565B	".....	6,000 00	5,750 00	5,750 00 (f)
".....	OT1605B	".....	6,000 00	5,750 00	5,750 00 (f)
B. C. Latham.....	OT574B	".....	5,429 17	3,000 00	5,429 17 (f)
J. E. Lewis.....	OT672B	".....	5,720 00	3,445 00	5,720 00 (f)
G. S. McGibbon.....	OT808B	".....	6,000 00	5,150 00	5,150 00 (f)
R. W. O'Hara.....	OT1628B	".....	5,378 17	5,128 17	5,128 17 (f)
A. Petch.....	OT540B	".....	5,740 00		5,166 00 (f)
L. G. Robinson.....	OT816B	".....	5,383 17	5,102 18	5,102 18 (f)
J. A. R. Roy.....	OT1517B	".....	5,528 00	3,731 40	3,731 40 (f)
S. Shea.....	OT330B	".....	5,396 92	5,396 92	5,396 92 (f)
R. D. Stapleton.....	OT1469B	".....	5,447 17	1,707 45	1,707 45 (f)
J. Walsh.....	OT251B	".....	6,999 00	1,199 00	6,999 00 (f)

TORONTO DISTRICT

J. E. McMullen.....	O3959B	Acton.....	5,000 00	4,900 00	4,900 00
C. L. Ragnaldson.....	O2487B	".....	5,000 00	4,500 00	4,500 00
H. D. Loughlin.....	O410B	Agincourt.....	5,400 00	3,159 00	3,159 00
W. J. Lyon.....	O3131B	".....	5,500 00	3,575 00	3,575 00
D. E. McCutcheon.....	O5400B	".....	5,400 00	486 00	486 00
Ayers & Fleming.....	O3050B	Aldershot.....	5,090 00	4,990 00	4,990 00
W. J. Bennett.....	O3185B	".....	5,400 00	3,510 00	3,510 00
W. A. Clark.....	O1753B	".....	5,190 00	3,661 41	3,661 41
Jno. Crelt.....	O2480B	".....	5,650 00	4,998 60	5,548 60
K. C. Freeman, Ward.....	O3024B	".....	5,400 00	2,970 00	3,510 00
F. P. Gallagher.....	O1630B	".....	6,440 00	4,086 00	6,340 00
".....	O2232B	".....	8,000 00	4,680 00	4,680 00
".....	O2489B	".....	7,000 00	2,205 00	2,205 00
E. Gardhouse.....	O4408B	".....	5,400 00	3,159 00	3,159 00
B. Hill.....	O2308B	".....	6,000 00	3,510 00	3,510 00
V. Hunsman.....	O1043B	".....	5,400 00	3,410 00	5,300 00
J. E. Knight.....	O3271B	".....	6,000 00	5,900 00	5,900 00
C. G. Lewis & Son.....	O3025B	".....	6,000 00	5,150 00	5,150 00
W. Mair.....	O6022B	".....	5,000 00	2,999 36	2,999 36
A. F. Morton.....	O2504B	".....	5,190 00	1,716 50	5,090 00
Noseworthy Bros.....	O1663B	".....	5,240 00	3,306 00	5,140 00
".....	O2174B	".....	5,000 00	1,750 00	1,750 00
F. G. Paul.....	O6312B	".....	5,275 00	3,085 88	3,085 88
F. Scott.....	O2314B	".....	6,825 00	3,784 25	4,419 25
Tonkin & Bodden.....	O6380B	".....	5,250 00	1,653 75	1,653 75

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

TORONTO DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
G. S. Smockum.....	O3539B	Alliston.....	5,600	00	1,081	80	5,500	00
R. E. Elliott.....	O3007B	Ancaster.....	5,300	00	5,200	00	5,200	00
H. Emery.....	O3705B	".....	6,000	00	3,510	00	3,510	00
W. F. Inrig.....	O2054B	".....	5,600	00	3,640	00	3,640	00
H. S. Seager.....	O835B	".....	5,500	00	3,217	50	3,217	50
V. R. Wagner.....	O5758B	".....	5,800	00	3,393	00	3,393	00
A. R. Faulkner.....	O5735B	Aurora.....	5,000	00	3,595	00	3,595	00
Allandale L. & Fuel Co.	O1886B	Barrie.....	5,500	00	5,400	00	5,400	00
Stanely Exell.....	O3489B	".....	5,250	00	3,312	50	5,150	00
A. F. Harris.....	O873B	".....	5,175	00	1,630	13	1,630	13
D. Sheard.....	O6318B	".....	5,400	00	3,159	00	3,159	00
R. E. Tuck.....	O2407B	".....	5,200	00	1,720	00	5,100	00
D. H. Weber.....	O1994B	".....	7,525	00	1,881	25	6,772	50
B. C. Bond.....	O5965B	Bartonville.....	5,400	00	3,159	00	3,159	00
R. E. Elliott.....	O2832B	".....	5,400	00	100	00	5,400	00 (f)
H. Hurley.....	O3909B	".....	5,150	00	4,535	00	5,050	00
A. W. B. Johnston.....	O5122B	".....	5,000	00	4,750	00	4,750	00
C. Davies.....	O4491B	Brampton.....	5,800	00	5,700	00	5,700	00
J. J. Crowe & Sons.....	O2366B	Brantford.....	5,673	00	3,587	45	5,573	00
E. H. Hall.....	O4409B	".....	5,150	00	1,622	25	1,622	25
S. H. Hojas.....	O4556B	".....	5,300	00	5,200	00	5,200	00
M. Houston.....	O6478B	".....	6,000	00	2,462	08	2,462	08
F. Howick.....	O4391B	".....	5,150	00	3,598	50	3,598	50
C. W. King.....	O972B	".....	6,150	00	1,845	00	3,997	50
".....	O1585B	".....	5,500	00	1,650	00	3,575	00
J. Malloy.....	O1831B	".....	5,000	00	1,512	18	1,512	18
A. D. McKinnon.....	O103B	".....	5,000	00	3,222	10	3,222	10
R. Minns.....	O2568B	".....	6,000	00	1,890	00	1,890	00
G. E. Pell.....	O6340B	".....	5,020	00	1,581	30	1,581	30
Rush Bros.....	O4195B	".....	5,400	00	5,300	00	5,300	00
W. Southwick.....	O5076B	".....	5,400	00	3,241	26	3,241	26
E. W. Wilson.....	O6027B	".....	5,400	00	1,701	00	1,701	00
M. G. May.....	O2354B	Burnhamthorpe.....	5,400	00	3,410	00	5,300	00
T. L. Peart.....	O5396B	Caledonia.....	5,400	00	3,159	00	3,159	00
A. A. Parsons.....	O5237B	Cayuga.....	5,000	00	5,000	00	5,000	00 (f)
Ingham & Smith Co.....	O5227B	Chippewa.....	6,000	00	3,900	00	3,900	00
W. W. Mutchinson.....	O5240B	".....	7,000	00	5,900	00	5,900	00
C. P. Chamberlain.....	O2457B	Cooksville.....	6,000	00	100	00	6,000	00 (f)
T. G. Cranston.....	O3775B	".....	5,000	00	4,500	00	4,500	00
G. E. Dickinson.....	O3816B	Courtland.....	5,550	00	4,900	00	5,450	00
A. Baltres.....	O1519B	Daves Rd.....	5,100	00	2,675	00	4,600	00
E. A. Burgis.....	O1784B	".....	5,500	00	1,825	00	5,400	00
".....	O1161B	".....	7,000	00	6,200	00	6,900	00
H. C. Hagerman.....	O1318B	".....	5,000	00	3,150	00	4,900	00
R. J. R. Moxon.....	O1323B	".....	5,150	00	1,068	26	4,188	26
J. Northey.....	O1936B	".....	5,400	00	1,790	00	5,300	00
".....	O4979B	".....	5,400	00	5,400	00	5,400	00 (f)
Plywood Fabricators Ltd.....	O634B	".....	5,250	00	425	00	5,150	00
T. E. Virolainen.....	O604B	".....	5,350	00	3,129	75	3,129	75
G. D. Brooks.....	O54B	Downsview.....	5,700	00	1,795	00	1,795	00
K. A. Collins.....	O3355B	".....	5,500	00	495	00	495	00
A. J. Cross.....	O1077B	".....	6,000	00	3,878	70	3,878	70
Godson Construction Co.....	O5709B	".....	5,600	00	1,764	00	1,764	00
Gowans & Weaver.....	O2345B	".....	6,000	00	3,900	00	6,000	00 (f)
".....	O2311B	".....	5,880	00	3,722	00	5,780	00
".....	O3573B	".....	6,000	00	3,510	00	3,510	00
".....	O4973B	".....	5,600	00	3,276	00	3,276	00
".....	O6393B	".....	5,670	00	5,420	00	5,420	00
S. L. Hobman.....	O4046B	".....	5,400	00	2,324	09	2,324	09
W. Illingworth.....	O3669B	".....	6,134	00	3,987	10	6,134	00 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

TORONTO DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
E. H. Ineson.....	O2992B	Downsview.....	5,600	00	504	00	504	00
Isbister & McIntyre.....	O5952B	".....	6,000	00	3,510	00	3,510	00
J. H. Jones.....	O5054B	".....	6,049	05	4,809	03	4,809	03
McDonald & Sons.....	O5651B	".....	5,600	00	1,764	00	1,764	00
J. D. Murdock.....	O3642B	".....	5,200	00	3,380	00	3,380	00
J. P. Ogle.....	O4086B	".....	5,000	00	4,900	00	4,900	00
C. A. Palmateer.....	O1756B	".....	6,525	00	2,055	38	2,055	38
J. Squigna.....	O2100B	".....	6,600	00	4,290	00	4,290	00
D. L. Weber.....	O2146B	Dundalk.....	6,800	00	4,320	00	6,700	00
J. H. Sero.....	O6145B	Eagle Nest.....	5,250	00	2,663	12	2,663	12
A. G. Whitehouse.....	O2334B	Eastdale.....	5,800	00	5,149	55	5,729	55
Purdy & Cotter.....	O2349B	Erindale.....	5,400	00	1,701	00	1,701	00
A. D. Templeman.....	O5387B	Etobicoke.....	5,000	00	450	00	450	00
F. F. Rittenhouse.....	O4393B	Fonthill.....	5,450	00	5,250	00	5,250	00
H. J. Jenkins.....	O6361B	Frederickhouse.....	8,000	00	4,680	00	4,680	00
T. Jones.....	O4433B	Freeman.....	5,600	00	3,276	00	3,276	00
W. Newman.....	O2420B	".....	5,500	00	1,650	00	3,575	00
Noseworthy Bros.....	O4368B	".....	5,400	00	4,760	00	5,300	00
Hawes & Nelson.....	O3948B	Georgetown.....	5,400	00	3,159	00	3,159	00
R. Gemmill.....	O3795B	Gormley.....	5,400	00	4,610	00	4,610	00
Laimley & Son.....	O2680B	Grimsby.....	5,580	00	1,853	00	5,480	00
Boden & Boden.....	O4492B	Hamilton.....	5,885	00	1,853	78	1,853	78
J. J. Morris.....	O5925B	".....	5,050	00	454	50	454	50
Noseworthy Bros.....	O6743B	".....	5,400	00	3,510	00	3,510	00
".....	O3441B	".....	5,160	00	1,806	00	1,806	00
W. A. Richmond.....	O3023B	".....	6,500	00	585	00	585	00
J. B. Ruth.....	O5298B	".....	5,400	00	1,701	00	1,701	00
E. Sandborn.....	O45B	".....	5,400	00	3,526	93	3,526	93
J. E. Smith.....	O1389B	".....	5,190	00	3,308	00	5,090	00
R. Waite.....	O4755B	".....	5,800	00	422	00	422	00
J. E. Smith.....	O4463B	Hannon.....	5,100	00	2,983	50	2,983	50
J. A. Canning.....	O5984B	Harmony.....	5,400	00	3,159	00	3,159	00
Wm. Ridgely.....	O5987B	".....	5,700	00	3,334	50	3,334	50
".....	O6218B	".....	5,900	00	3,451	50	3,451	50
K. Whiley.....	O6026B	".....	5,700	00	3,334	50	3,334	50
E. W. Andrew.....	O5805B	Islington.....	5,200	00	1,638	00	1,638	00
F. F. M. Brown.....	O3322B	".....	6,615	00	2,472	50	6,515	00
Clarkson Construction Co.....	O3173B	".....	6,500	00	4,225	00	4,225	00
F. C. Cole.....	O2412B	".....	5,500	00	4,700	00	4,700	00
A. Davies.....	O5275B	".....	5,600	00	504	00	504	00
F. Fihu.....	O2130B	".....	5,300	00	1,669	50	1,669	50
Gowans & Weaver.....	O3651B	".....	5,750	00	5,650	00	5,650	00
".....	O2210B	".....	5,950	00	1,982	50	5,850	00
".....	O2292B	".....	5,200	00	3,280	00	5,100	00
".....	O1661B	".....	5,250	00	1,737	50	5,150	00
Johnson & Carter.....	O4027B	".....	5,100	00	1,606	50	1,606	50
J. J. Judge.....	O5233B	".....	5,200	00	1,638	00	1,638	00
A. J. King.....	O6367B	".....	6,000	00	540	00	540	00
J. E. Lavercau.....	O6120B	".....	5,200	00	1,638	00	1,638	00
C. J. Manser.....	O3460B	".....	5,500	00	1,732	50	1,732	50
D. F. McIntyre.....	O3749B	".....	5,400	00	3,200	00	5,300	00
F. W. Norman.....	O3154B	".....	5,500	00	3,375	00	5,400	00
W. H. Parker.....	O4237B	".....	6,000	00	5,150	00	5,150	00
B. R. Sheepway.....	O5756B	".....	5,100	00	4,850	00	4,850	00
G. A. Sterling.....	O1342B	".....	6,000	00	1,890	00	1,890	00
G. H. Warner.....	O4105B	".....	5,000	00	2,925	00	2,925	00
R. K. Wilson.....	O5B	".....	5,600	00	3,276	00	3,276	00
A. K. Cameron.....	O5905B	Jarvis.....	5,100	00	2,549	67	2,549	67
R. L. Marshall & Son.....	O299R	Langstaffe.....	5,300	00	1,142	31	5,289	50 (f)
C. Manaton.....	O2867B	Langsing.....	5,600	00	1,960	00	5,600	00 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

TORONTO DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
L. M. Mills.....	O4538B	Lansing.....	6,000	00	1,890	00	1,890	00
Wm. Stephenson.....	O3163B	".....	5,500	00	5,250	00	5,250	00
T. E. Virolainer.....	O2709B	".....	5,200	00	5,100	00	5,100	00
E. A. Burgis.....	O2396B	Leaside.....	7,300	00	4,270	50	4,270	50
Plywood Fabricators, Ltd.....	O1114B	".....	5,070	00	1,267	50	4,563	00
".....	O1153B	".....	5,400	00	1,350	00	4,860	00
".....	O1162B	".....	5,400	00	1,350	00	4,860	00
".....	O1320B	".....	5,000	00	1,250	00	4,500	00
".....	O681B	".....	5,255	00	1,522	25	5,055	00
".....	O773B	".....	5,440	00	1,360	00	4,896	00
J. T. Armstrong.....	O5910B	Locust Hill.....	6,000	00	1,890	00	1,890	00
J. A. Bartman.....	O2060B	Long Branch.....	7,200	00	7,030	00	7,030	00
W. J. Curran.....	O2956B	Lorne Park.....	6,289	00	1,951	15	6,289	00 (f)
Wm. Hall & Sons.....	O4969B	".....	7,185	00	4,203	22	4,203	22
R. S. Hancock.....	O3764B	Markham.....	5,450	00	4,455	00	4,455	00
R. Lawrie.....	O3543B	".....	5,400	00	2,970	00	3,510	00
R. S. Lawrie.....	O4899B	".....	5,600	00	1,764	00	1,764	00
W. G. Spademan.....	O3151B	".....	5,500	00	1,650	00	3,575	00
A. W. York.....	O2977B	Merritton.....	6,000	00	5,900	00	5,900	00
D. Webster.....	O632B	Milliken.....	5,200	00	1,638	00	1,638	00
B. C. McNab.....	O3096B	Milton West.....	6,000	00	1,800	00	3,900	00
W. G. Kerr.....	O2905B	Mimico.....	7,000	00	4,550	00	7,000	00 (f)
N. A. Parkinson.....	O1539B	".....	5,600	00	3,640	00	3,640	00
R. Barber.....	O5404B	Mt. Hamilton.....	5,341	25	3,051	46	3,051	46
R. W. Jupp.....	O2339B	Muskoka.....	5,785	00	3,660	25	5,685	00
E. V. Woods.....	O4535B	".....	5,600	00	1,764	00	1,764	00
C. F. Burling.....	O56B	Newmarket.....	5,127	18	2,998	78	2,998	78
A. Goring.....	O6225B	".....	5,179	18	4,713	05	5,179	18 (f)
A. G. Scythes.....	O58B	".....	5,465	18	3,197	15	3,197	15
M. A. P. Blais.....	O5090B	Newtonbrook.....	5,301	66	5,301	66	5,301	66 (f)
Robert Blakeley.....	O5228B	".....	5,381	50	4,593	36	4,593	36
E. A. Burgis.....	O4635B	".....	7,200	00	4,680	00	4,680	00
".....	O5316B	".....	6,300	00	1,984	50	1,984	50
A. Dickinson.....	O3305B	".....	5,300	00	4,200	00	4,200	00
A. W. Farrell.....	O5924B	".....	5,300	00	1,669	50	1,669	50
T. Ferguson.....	O5278B	".....	5,393	50	1,698	97	1,698	97
M. Gardiner.....	O3824B	".....	5,332	50	3,119	53	3,119	53
J. Goodall.....	O1551B	".....	5,650	00	1,877	50	5,550	00
Wm. Illingworth Jr.....	O6028B	".....	6,750	00	6,650	00	6,650	00
Laxton & Son.....	O2696B	".....	5,900	00	590	00	5,900	00 (f)
".....	O1948B	".....	6,000	00	2,100	00	6,000	00 (f)
H. D. Loughlin.....	O3123B	".....	5,089	50	1,603	21	1,603	21
".....	O5043B	".....	5,376	00	3,394	40	5,276	00
J. McQueston.....	O6255B	".....	5,300	00	1,669	50	1,669	50
R. E. Miller.....	O3330B	".....	5,365	67	1,786	98	1,786	98
C. Rodgers.....	O6059B	".....	5,089	67	1,603	18	1,603	18
W. A. Stephenson.....	O1104B	".....	5,400	00	5,300	00	5,300	00
".....	O1802B	".....	6,000	00	5,400	00	5,400	00
C. F. Vignaux.....	O3862B	".....	5,100	00	3,712	50	3,712	50
W. K. Church.....	O4711B	Niagara Falls.....	5,393	00	5,293	90	5,293	90
M. A. Stanch.....	O1138B	".....	5,700	00	3,334	50	3,334	50
H. Thorne.....	O3740B	".....	5,800	00	2,550	38	2,550	38
J. J. Shea & Co.....	O1743B	Northmount.....	5,775	00	3,378	38	3,378	38
J. B. Topper.....	O4033B	Oakridges.....	5,000	00	4,900	00	4,900	00
H. K. Carson.....	O4835B	Oakville.....	5,400	00	3,159	00	3,159	00
J. V. Grantham.....	O5408B	".....	6,000	00	5,900	00	5,900	00
James Hoey.....	O5311B	".....	6,000	00	3,165	00	3,165	00
".....	O1455B	".....	7,970	00	5,070	00	7,870	00
C. S. Branch.....	O4786B	Orillia.....	5,400	00	3,159	00	3,159	00
C. Richardson.....	O5978B	".....	5,400	00	3,510	00	3,510	00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

TORONTO DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
L. M. Crowe.....	O6140B	Oshawa.....	5,700 00	3,334 50	3,334 50
E. T. Harmer.....	O4369B	".....	5,100 00	2,114 06	2,114 06
W. Ridgely.....	O5625B	".....	6,981 00	6,731 00	6,731 00
".....	O6257B	".....	5,525 00	3,232 13	3,232 13
C. F. Cummings.....	O4210B	Owen Sound.....	5,600 00	4,588 20	4,588 20
M. Nicol.....	O3062B	".....	6,000 00	500 00	3,900 00
".....	O2922B	".....	5,000 00	2,750 00	3,250 00
F. Brown.....	O3426B	Paris.....	7,700 00	4,905 00	7,600 00
H. C. Gooder.....	O6012B	Port Colborne.....	5,000 00	4,477 34	4,477 34
S. E. Casson.....	O2153B	Port Credit.....	5,600 00	3,276 00	3,276 00
W. Cope.....	O5768B	".....	5,700 00	3,334 50	3,334 50
E. D. A. Dickinson.....	O4022B	".....	6,000 00	3,510 00	3,510 00
W. G. Fidler.....	O5234B	".....	5,400 00	5,300 00	5,300 00
H. Lee & Sons.....	O4389B	".....	7,000 00	4,550 00	4,550 00
".....	O4325B	".....	5,500 00	1,925 00	5,500 00 (f)
".....	O2646B	".....	7,000 00	4,450 00	6,900 00
Modern Building Enterprises.....	O1688B	".....	5,650 00	1,877 00	5,550 00
N. E. Nicol.....	O3455B	".....	5,600 00	3,276 00	3,276 00
S. J. Pollock.....	O5397B	".....	5,400 00	1,701 00	1,701 00
W. S. Webber.....	O1594B	".....	5,400 00	1,890 00	1,890 00
G. A. Whuter.....	O3318B	".....	5,600 00	3,276 00	3,276 00
T. Cochran.....	O2116B	Port Nelson.....	5,900 00	3,835 00	3,835 00
F. H. Roberts.....	O1876B	".....	6,550 00	5,257 50	5,257 50
R. J. Carnegie.....	O3745B	Port Perry.....	5,400 00	5,300 00	5,300 00
E. T. Barron.....	O2197B	Richmond Hill.....	5,320 00	5,070 00	5,070 00
W. R. Berry.....	O4630B	".....	5,300 00	3,100 50	3,100 50
W. J. Hambly.....	O2413B	".....	5,000 00	450 00	450 00
E. G. Harte.....	O2051B	".....	5,200 00	2,471 80	2,471 80
E. A. Larmier.....	O6040B	".....	5,400 00	486 00	486 00
G. S. Bailey.....	O3628B	St. Catharines.....	5,400 00	4,610 00	4,610 00
G. L. Barley.....	O2975B	".....	5,200 00	5,100 00	5,100 00
".....	O5621B	".....	5,400 00	3,159 00	3,159 00
A. E. Cameron.....	O6053B	".....	5,100 00	1,895 86	1,895 86
I. C. B. Clark.....	O2911B	".....	7,585 00	4,171 75	6,826 50
E. G. J. Logan.....	O4407B	".....	5,200 00	2,080 66	5,150 00
R. Purser.....	O1998B	".....	5,040 00	2,548 08	2,548 08
H. V. Scott.....	O664B	".....	5,700 00	3,135 00	5,130 00
H. Smith.....	O1425B	".....	6,000 00	2,800 00	4,900 00
L. Wallace.....	O3027B	".....	5,131 07	3,604 45	3,604 45
".....	O3520B	".....	5,487 93	4,726 89	4,726 89
J. C. Baker.....	O957B	Sault Ste. Marie.....	6,000 00	540 00	540 00
R. L. Dawson.....	O619B	".....	5,800 00	3,393 00	3,393 00
Lyons Fuel Ltd.....	O2435B	".....	5,254 00	100 00	5,254 00 (f)
Murdock & White.....	O1712B	".....	6,000 00	2,000 00	5,900 00
Geo. Stone & Sons.....	O2066B	".....	6,000 00	3,510 00	3,510 00
J. A. Alexander.....	O3574B	Scarborough.....	8,000 00	4,680 00	4,680 00
".....	O1534B	".....	7,950 00	2,682 50	7,850 00
R. J. Anderson.....	O2804B	".....	5,400 00	4,760 00	5,300 00
F. C. Atkinson.....	O6391B	".....	5,600 00	1,764 00	1,764 00
W. R. Aylesworth.....	O4552B	".....	5,600 00	3,559 13	3,559 13
W. Bartlett.....	O3761B	".....	5,400 00	1,790 00	5,300 00
J. W. Bessey.....	O168B	".....	6,000 00	1,890 00	1,890 00
A. Brain.....	O4788B	".....	5,300 00	713 67	713 67
J. M. Breton.....	O2805B	".....	5,500 00	1,825 00	5,400 00
H. Brettell.....	O434B	".....	5,400 00	3,510 00	3,510 00
W. Bretz.....	O6368B	".....	5,008 52	1,627 69	1,627 69
D. M. Brown.....	O2997B	".....	5,500 00	2,037 09	2,037 09
T. A. Brown.....	O3721B	".....	5,000 00	450 00	450 00
E. A. Burgess.....	O4710B	".....	5,900 00	3,835 00	3,835 00
W. H. Cadlow.....	O3264B	".....	5,200 00	468 00	468 00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

TORONTO DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
N. T. Campbell	O5129B	Scarborough	5,600 00	3,276 00	3,276 00
E. L. Crawford	O6226B	"	5,010 02	630 44	630 44
C. G. Denny	O4976B	"	5,400 00	1,701 00	1,701 00
W. E. Dennett	O4430B	"	5,500 00	1,925 00	1,925 00
D. C. Denyer	O4170B	"	5,470 00	492 30	492 30
A. Dickinson	O3581B	"	5,000 00	3,150 00	4,900 00
L. J. Dysart	O4567B	"	5,250 00	472 50	472 50
R. J. Fellows	O3813B	"	5,450 00	3,188 25	3,188 25
S. Fitt	O2538B	"	5,100 00	3,315 00	5,100 00 (f)
Forbes Construction Co.	O2795B	"	5,550 00	3,246 75	3,246 75
"	O5082B	"	5,274 00	1,661 31	1,661 31
G. W. Gerris	O5703B	"	5,400 00	1,701 00	1,701 00
J. Gordon	O5620B	"	5,400 00	486 00	486 00
G. W. Gray	O5719B	"	5,300 00	1,929 14	1,929 14
E. L. Grills	O2613B	"	5,000 00	2,179 51	2,179 51
R. T. Harris	O4735B	"	5,221 36	5,121 36	5,121 36
C. A. Holmquist	O522B	"	5,003 27	1,576 04	1,576 04
Wm. Illingworth Jr.	O5947B	"	5,300 00	3,100 50	3,100 50
"	O4118B	"	6,500 00	6,250 00	6,250 00
V. A. G. James	O2923B	"	5,000 00	1,500 00	3,250 00
N. Jones	O2205B	"	5,150 00	1,622 25	1,622 25
J. J. Keeler	O2982B	"	5,350 00	3,129 75	3,129 75
A. W. King	O1074B	"	5,000 00	1,575 00	1,575 00
A. Kinsey	O1324B	"	5,142 76	462 85	462 85
J. E. Macklem	O6157B	"	5,023 00	452 07	452 07
A. A. Maccomb	O3126B	"	5,500 00	3,217 50	3,217 50
C. G. Mason	O4687B	"	6,000 00	2,100 00	2,100 00
G. G. Mason	O4339B	"	5,600 00	5,500 00	5,500 00
R. S. McAfee	O4493B	"	5,400 00	1,701 00	1,701 00
H. S. McCullagh	O3863B	"	5,600 00	1,960 00	1,960 00
J. H. McDowell	O5338B	"	5,350 00	4,565 00	4,565 00
J. R. McFarland	O5302B	"	5,156 36	4,462 38	4,462 38
W. J. McGifford	O5993B	"	5,303 27	3,102 43	3,102 43
J. H. Moon	O1942B	"	6,700 00	3,685 00	6,030 00
W. Moore	O5406B	"	5,720 41	3,058 46	3,058 46
K. J. Moriss	O2778B	"	5,142 76	1,619 96	1,619 96
Moxon & Manaton	O3345B	"	5,618 00	5,368 00	5,368 00
D. F. Nighswander	O3688B	"	5,450 00	3,188 25	3,188 25
N. A. Parkinson	O5323B	"	5,825 00	524 25	524 25
"	O2223B	"	5,400 00	4,760 00	5,300 00
"	O2456B	"	5,600 00	3,540 00	5,500 00
"	O3029B	"	6,500 00	585 00	585 00
R. T. Philp	O6241B	"	5,400 00	1,701 00	1,701 00
R. A. Pratt	O3047B	"	5,325 00	3,115 13	3,115 13
Wm. Pullen	O2214B	"	5,400 00	1,350 00	1,890 00
A. Ridout	O798B	"	5,050 00	1,767 50	5,050 00 (f)
W. M. Roach	O1584B	"	5,550 00	5,300 00	5,300 00
A. J. Robertson	O5312B	"	5,400 00	5,400 00	5,400 00 (f)
H. W. Smart	O309B	"	5,600 00	1,400 00	1,960 00
S. C. Smith	O922B	"	5,100 00	1,275 00	1,785 00
W. R. Squires	O6141B	"	5,600 00	3,276 00	3,276 00
W. R. Stainsby	O2089B	"	5,400 00	4,159 00	4,159 00
H. G. Tustin	O2586B	"	5,000 00	1,575 00	1,575 00
K. J. Upton	O6396B	"	6,000 00	3,510 00	3,510 00
N. Urouhart	O1816B	"	5,500 00	1,375 00	1,925 00
T. E. Virolsiner	O6301B	"	7,000 00	630 00	630 00
J. C. Wilson	O1714B	"	5,500 00	942 82	4,717 82
York Construction Co.	O1774B	"	5,400 00	3,510 00	5,400 00 (f)
A. E. Skelton	O3861B	Scarborough Jct.	6,000 00	2,100 00	2,100 00
York Construction Co.	O2335B	"	5,500 00	2,650 00	4,575 00
"	O2486B	"	5,500 00	3,025 00	3,575 00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

TORONTO DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
E. Mahela.....	O6052B	Simcoe.....	6,975	80	4,080	85	4,080	85
R. B. Smulley.....	O6129B	".....	6,000	00	3,510	00	3,510	00
G. Thomas.....	O3006B	Stamford.....	5,500	00	2,866	50	2,866	50
W. Mitchinson.....	O4521B	Stamford Centre.....	5,263	00	3,320	95	5,163	00
G. Overend.....	O2068B	".....	5,300	00	2,479	35	2,479	35
R. H. Walker.....	O4705B	".....	5,400	00	3,337	08	3,337	08
N. J. Carlton.....	O4417B	Stayner.....	5,200	00	1,638	00	1,638	00
R. J. Coleman.....	O4180B	Stoney Creek.....	5,700	00	5,600	00	5,600	00
James & Son.....	O3224B	".....	5,600	00	3,540	00	5,500	00
W. Newman.....	O1662B	".....	5,650	00	3,747	50	3,747	50
H. Lamb.....	O4968B	Streetsville.....	5,400	00	1,620	00	3,510	00
R. Anglehart.....	O5486B	Sudbury.....	5,000	00	4,750	00	4,750	00
".....	O6305B	".....	5,500	00	4,950	00	4,950	00
H. Barlow & Sons.....	O570B	".....	5,600	00	3,276	00	3,276	00
".....	O3936B	".....	5,600	00	3,276	00	3,276	00
".....	O6353B	".....	5,600	00	5,350	00	5,350	00
H. Dumontelle.....	O5212B	".....	6,750	00	3,948	75	3,948	75
".....	O5320B	".....	5,100	00	1,606	50	1,606	50
Hill-Clark-Francis.....	O3763B	".....	5,500	00	1,425	00	5,400	00
E. O. Selieman.....	O4884B	".....	5,500	00	4,217	50	4,217	50
J. T. Metcalfe.....	O3198B	Thistletown.....	5,500	00	4,575	00	5,400	00
N. L. Austen.....	O2000B	Thornhill.....	5,500	00	1,732	50	1,732	50
G. Brain.....	O2390B	".....	5,400	00	5,300	00	5,300	00
H. E. Brain.....	O2409B	".....	5,400	00	5,300	00	5,300	00
J. C. Brown & H. J. Juhl.....	O3620B	".....	5,300	00	4,800	00	4,800	00
A. C. Campbell.....	O5411B	".....	6,000	00	1,890	00	1,890	00
G. A. Crutcher.....	O6231B	".....	5,000	00	450	00	450	00
T. R. Davidson.....	O1352B	".....	6,000	00	600	00	6,000	00 (f)
K. S. Duncan.....	O2803B	".....	5,500	00	3,217	50	3,217	50
L. W. Gudgieski.....	O4761B	".....	7,500	00	675	00	675	00
C. E. Jones.....	O2815B	".....	5,500	00	3,612	50	5,400	00
R. G. Morgan.....	O2242B	".....	5,300	00	5,200	00	5,200	00
G. E. Tanquin.....	O394B	".....	5,000	00	3,250	00	3,250	00
A. Dickinson.....	O20B	Toronto.....	7,200	00	2,065	00	7,100	00
A. Gray.....	O3853B	".....	5,750	00	100	00	5,750	00 (f)
A. M. Haynes.....	O4396B	".....	5,400	00	1,620	00	3,510	00
C. P. Unraw.....	O1011B	Vineland.....	7,564	00	7,464	00	7,464	00
A. R. King.....	O6381B	Waterdown.....	5,400	00	4,460	00	4,460	00
C. G. Lewis & Son.....	O2231B	".....	5,840	00	5,006	00	5,006	00
D. Conlis.....	O2333B	Welland.....	5,370	00	4,490	50	4,490	50
A. E. Gowan.....	O5904B	".....	6,000	00	4,710	00	4,710	00
Koslik & Karpisk.....	O3026B	".....	5,300	00	3,100	50	3,100	50
Geo. Manger.....	O3334B	".....	5,287	15	1,396	25	5,237	15
M. Manger & Son.....	O1693B	".....	5,125	00	1,693	00	5,025	00
A. Yockell.....	O2483B	".....	5,700	00	100	00	5,700	00 (f)
".....	O2632B	".....	5,650	00	1,977	50	5,650	00 (f)
F. C. M. Bolland.....	O4281B	Weston.....	5,600	00	560	00	560	00
A. W. C. Charlton.....	O2373B	".....	5,150	00	4,013	62	4,013	62
W. A. Downey.....	O4323B	".....	5,400	00	1,701	00	1,701	00
R. A. Ellis.....	O3448B	".....	5,066	70	1,596	02	1,596	02
Chas. Esson.....	O914B	".....	5,000	00	1,575	00	3,425	00
E. Frow.....	O3065B	".....	5,750	00	1,811	25	1,811	25
L. Gudgieski.....	O357B	".....	5,291	00	1,666	67	1,666	67
".....	O3250B	".....	5,100	00	5,000	00	5,000	00
".....	O6131B	".....	5,424	26	1,708	64	1,708	64
Johnson & Carter.....	O3665B	".....	5,000	00	3,150	00	4,900	00
J. B. Merrifield.....	O4273B	".....	5,300	00	1,855	00	1,855	00
R. A. Sharpe.....	O4074B	".....	5,600	00	1,764	00	1,764	00
W. R. Taylor.....	O1789B	".....	5,100	00	1,685	00	5,000	00
T. E. Virolainer.....	O2520B	".....	5,886	00	5,786	00	5,786	00
G. H. Wilkes.....	O4060B	".....	5,150	00	3,335	00	3,335	00
A. J. Wright.....	O5276B	".....	5,400	00	3,623	00	3,623	00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

TORONTO DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
B. H. Barrow	O2056B	West Hill	5,200 00	1,560 00	3,380 00
D. J. Crossman	O2966B	Whitby	5,200 00	3,042 00	3,042 00
Thos. Farrow	O5911B	"	7,800 00	4,563 00	4,563 00
C. R. Fetterly	O3796B	"	5,000 00	3,250 00	3,250 00
W. J. Harmer	O3868B	"	5,000 00	3,790 00	3,790 00
K. K. Krautz	O5934B	"	5,600 00	3,276 00	3,276 00
D. Redpath	O5933B	"	6,000 00	3,510 00	3,510 00
Wm. Ridgely	O5918B	"	5,400 00	3,149 00	3,149 00
N. F. Wilton	O532B	"	5,200 00	1,638 00	1,638 00
R. Borland	O3750B	Willowdale	5,600 00	1,680 00	3,640 00
E. A. Burgis	O5130B	"	6,800 00	2,142 00	2,142 00
E. J. Clements	O891B	"	5,147 54	3,011 34	3,011 34
C. Crawford	O1875B	"	5,200 00	2,743 00	2,743 00
A. Dickinson	O3914B	"	5,500 00	3,025 00	3,575 00
J. Goodall	O1695B	"	6,325 00	4,011 25	6,225 00
N. C. Goodhead	O5026B	"	5,064 50	3,979 71	3,979 71
P. Heffernan	O3710B	"	5,097 54	2,473 00	2,473 00
E. E. Hoskinen	O6408B	"	5,600 00	3,276 00	3,276 00
S. G. D. Jory	O3991B	"	5,600 00	3,276 00	3,276 00
Jubb & Son	O3477B	"	5,550 00	3,608 00	3,608 00
R. W. Kannakko	O1393B	"	5,250 00	5,150 00	5,150 00
W. R. Low	O3818B	"	5,125 00	1,614 38	1,614 38
G. B. Leitch	O2637B	"	5,275 00	3,085 88	3,085 88
M. B. Mitchell	O4225B	"	5,700 00	3,705 00	3,705 00
A. J. R. Moxon	O1866B	"	5,450 00	4,805 00	5,350 00
Moxon & Manaton	O1680B	"	5,500 00	3,475 00	5,400 00
W. W. Newton	O2993B	"	5,300 00	1,669 50	1,669 50
R. W. Northover	O5822B	"	5,600 00	3,276 00	3,276 00
A. F. Palser	O4978B	"	5,050 00	1,590 75	1,590 75
M. H. Parker	O5235B	"	5,050 00	2,954 25	2,954 25
J. L. Richards	O3010B	"	5,250 00	3,412 50	3,412 50
J. D. Ridgway	O1164B	"	5,307 54	2,536 46	2,536 46
H. E. Ruwald	O5071B	"	5,069 50	456 25	456 25
P. E. Sampson	O4160B	"	5,272 50	1,660 84	1,660 84
T. H. A. Sanders	O4532B	"	5,272 50	3,084 42	3,084 42
F. C. Scott	O6030B	"	5,292 05	1,666 99	1,666 99
J. J. Shea	O1953B	"	6,000 00	2,000 00	5,900 00
E. Skinner	O4708B	"	6,000 00	5,900 00	5,900 00
"	O4502B	"	5,560 00	5,004 00	5,560 00 (f)
E. A. Smith	O2050B	"	5,500 00	1,925 00	1,925 00
R. O. Stubbard	O6475B	"	5,382 54	484 43	484 43
H. B. Trivett	O2236B	"	5,400 00	3,709 00	3,709 00
G. Williamson	O3846B	"	5,100 00	2,983 50	2,983 50
H. R. Wilton	O4508B	"	5,320 50	1,675 98	1,675 98
Clarkson Construction Co.	O2588B	Woodbridge	5,000 00	4,500 00	4,500 00
J. P. H. Annable	O3109B	York Mills	5,200 00	2,560 00	4,380 00
M. D. Baird	O4977B	"	5,750 00	5,650 00	5,650 00
A. E. Briggs	O495B	"	8,000 00	5,200 00	5,200 00
E. Skinner	O5291B	"	5,500 00	4,700 00	4,700 00
J. G. B. Spence	O6023B	"	5,600 00	3,276 00	3,276 00

LONDON DISTRICT

J. P. Coyle	OL379B	Amherstburg	5,750 00	3,363 30	3,363 30
P. Harlen	OL1867B	"	6,000 00	2,000 00	5,900 00
"	OL2080B	"	5,400 00	.....	5,300 00
A. N. McKenzie	OL4674B	"	5,400 00	5,400 00	5,400 00 (f)
A. F. Renaud	OL2008B	"	5,400 00	5,400 00	5,400 00 (f)
I. W. Thrasher	OL4750B	Auld	5,400 00	3,510 00	5,400 00 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

LONDON DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
R. Hemphill	OL2942B	Aylmer	5,200	00	4,420	00	4,420	00
J. Mousseau & E. Seguin	OL3162B	Belle River	5,000	00	4,750	00	4,750	00
J. Nicklin	OL3677B	Blenheim	5,400	00	5,300	00	5,300	00
Warwick & Sons	OL3981A	"	6,750	00	2,126	75	2,126	75
F. Retzier	OL4640B	Breslau	5,925	00	3,851	25	3,851	25
Neibert Construction Co.	OL1355B	Bridgeport	5,470	00	1,914	50	5,470	00 (f)
L. H. Stroh	OL2705B	"	7,544	00	4,803	60	7,444	00
O. S. Elliott	OL653B	Brussels	5,400	00	4,124	00	4,124	00
N. Quinney	OL321B	Byron	6,200	00	3,645	00	3,645	00
"	OL3206B	"	5,750	00	1,900	00	5,750	00 (f)
W. S. McKeough	OL3077B	Cedar Springs	5,400	00	1,890	00	5,400	00 (f)
M. F. Barron	OL4424B	Chatham	5,507	77	1,927	73	5,507	77 (f)
V. L. Bechard	OL5083B	"	5,538	00	5,288	00	5,288	00
G. A. Gagner	OL3249B	"	5,400	00	1,890	00	5,400	00 (f)
H. G. Hill	OL3483B	"	5,000	00	1,750	00	5,000	00 (f)
C. J. Overdulse	OL3575B	"	5,250	00	4,475	00	4,475	00
R. J. Sparks	OL1106B	"	5,511	20				
J. W. Sprague	OL3851B	"	5,400	00	3,420	00	5,310	00
J. C. Taffey	OL3576B	"	5,400	00	2,515	00	4,405	00
B. D. Youngs	OL750B	"	5,571	20	1,755	00	1,755	00
St. Clair Builders	OL1638B	Corunna	5,080	00	1,650	00	5,080	00 (f)
K. L. Benn	OL6042B	Crumlin	6,000	00	6,000	00	6,000	00 (f)
F. G. Clink	OL4056B	Elmira	5,600	00				
E. U. Kendall	OL5413B	"	5,600	00				
N. A. Leslie	OL4309B	"	5,800	00	522	00	522	00
E. C. Sweet	OL3678B	Essex	5,325	00	2,928	75	3,461	25
"	OL4619B	"	5,900	00	5,060	00	5,060	00
E. T. Kelly	OL5988B	Fergus	5,400	00	1,701	00	1,701	00
F. O. Moon	OL2751B	"	5,450	00	3,595	00	5,450	00 (f)
H. A. Alpaugh	OL576B	Forest	6,000	00	5,750	00	5,750	00
F. Brown	OL174B	Galt	6,000	00	3,510	00	3,510	00
"	OL1404B	"	5,225	00				
S. E. Franklin	OL2243B	"	6,000	00	3,900	00	6,000	00 (f)
A. Hewitt	OL2917B	"	5,750	00	5,500	00	5,500	00
C. J. Lavender	OL3744B	"	5,500	00	4,850	00	5,400	00
"	OL7006B	"	5,600	00	3,276	00	3,276	00
E. A. Mabee	OL7010B	"	5,300	00	3,100	50	3,100	50
C. E. St. Clair	OL5208B	"	5,250	00	3,071	25	3,071	25
J. Jeffery	OL5142B	Goderich	5,100	00	4,850	00	4,850	00
H. Bellamy	OL2928B	Guelph	5,100	00	1,785	00	5,100	00 (f)
L. J. Churcher	OL4136B	"	6,000	00	1,890	00	1,890	00
J. J. Lefneski	OL4162B	"	5,150	00	3,012	75	3,012	75
J. C. Kelly	OL299B	"	5,400	00	1,932	78	1,932	78
H. W. McNamara	OL4699B	"	5,000	00	2,925	00	2,925	00
R. D. Montgomery	OL5344B	"	5,400	00	5,150	00	5,150	00
G. W. Thomson	OL5251B	"	5,200	00	4,950	00	4,950	00
L. K. Wride	OL3935B	Harrow	5,400	00	1,890	00	5,400	00 (f)
"	OL6162B	"	7,360	00	7,110	00	7,110	00
S. P. Loveys	OL2380B	Hickson	6,000	00	2,100	00	6,000	00 (f)
A. Sponner	OL3215B	Hespeler	6,000	00	5,900	00	5,900	00
G. G. Irvin	OL4423B	Ingersoll	5,075	00	4,895	00	4,895	00
G. W. Carson	OL2499B	Kingsville	5,400	00	1,690	00	5,300	00
A. H. Armstrong	OL2509B	Kitchener	6,500	00	4,225	00	6,500	00 (f)
J. H. Becker	OL2429B	"	6,275	00	6,175	00	6,175	00
C. H. Bowman	OL2601B	"	5,600	00	5,500	00	5,500	00
G. R. Byerman	OL385B	"	5,000	00	2,056	13	2,056	13
H. C. Cuthbertson	OL2220B	"	5,150	00				
J. W. Daub	OL2362B	"	6,000	00	1,900	00	6,000	00 (f)
H. F. Dankwardt	OL3845B	"	5,600	00	4,383	64	4,383	64
K. A. Decher	OL780B	"	5,600	00	3,893	07	3,893	07

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

LONDON DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
J. Dreisinger	OL5975B	Kitchener	5,650	00	4,835	00	4,835	00
"	OL5985B	"	6,000	00	3,510	00	3,510	00
R. Ebel	OL4226B	"	5,600	00	1,456	39	1,456	39
A. J. Forler	OL4101B	"	5,400	00	3,159	00	3,159	00
S. L. Geil	OL257B	"	5,300	00	3,177	94	3,177	94
E. Hagedorn	OL603B	"	5,500	00	1,925	00	5,500	00 (f)
E. V. Hagedorn	OL1745B	"	6,550	00	2,095	00	6,450	00
"	OL7021B	"	7,500	00	4,387	50	4,387	50
"	OL1710B	"	6,700	00	2,155	00	6,600	00
Hallman Const. Co. Ltd.	OL2360B	"	6,600	00	2,310	00	6,600	00 (f)
"	OL2863B	"	5,600	00	5,500	00	5,500	00
"	OL3128B	"	6,000	00	5,900	00	5,900	00
T. O. Howald	OL3223B	"	5,400	00	3,510	00	3,510	00
W. R. Howey	OL2072B	"	6,000	00	4,644	25	4,644	25
R. R. Hyatt	OL3486B	"	5,375	00	4,506	54	5,375	00 (f)
Jacobi Bros.	OL1589B	"	6,700	00	2,345	00	6,700	00 (f)
R. G. Kimmel	OL5221B	"	6,000	00				
R. G. Knetchel	OL7001B	"	5,100	00				
J. A. Kraftchick	OL4078B	"	5,600	00	1,764	00	1,764	00
E. Loib sack	OL2414B	"	5,600	00	3,640	00	5,600	00 (f)
L. J. McDonnell	OL4427B	"	5,500	00	3,527	44	3,527	44
J. Murawsky	OL5209B	"	5,600	00	1,764	00	1,764	00
Neibert Const. Co. Ltd.	OL4641B	"	6,850	00	6,750	00	6,750	00
T. J. Palcyny	OL2052B	"	6,000	00	3,800	00	5,900	00
K. L. Reed	OL4907B	"	6,300	00				
Reitzels Limited	OL1620B	"	5,600	00	1,960	00	5,600	00 (f)
A. C. Rieder	OL343B	"	6,000	00				
P. J. Ruetz	OL4425B	"	5,400	00	1,958	44	1,958	44
T. S. Ryndak	OL172B	"	5,600	00	1,476	02	1,476	02
E. Schnarr & Sons	OL2064B	"	8,000	00	5,200	00	8,000	00 (f)
"	OL2071B	"	6,350	00	3,925	00	6,350	00 (f)
"	OL2563B	"	5,600	00	3,640	00	5,600	00 (f)
"	OL2763B	"	6,200	00	1,953	00	1,953	00
C. J. Sherer	OL2221B	"	6,000	00	3,900	00	6,000	00 (f)
J. B. Shoemaker	OL4530B	"	5,600	00	5,500	00	5,500	00
E. A. Stotz	OL5131B	"	5,600	00	4,714	52	4,714	52
F. A. Tetreault	OL178B	"	5,640	00	5,540	00	5,540	00
"	OL1202B	"	5,820	00	2,037	00	5,820	00 (f)
L. T. Wheeler	OL3927B	"	5,400	00	3,510	00	3,510	00
Ed. Witmer & Sons	OL945B	"	5,550	00	3,412	50	5,450	00
"	OL2212B	"	5,600	00	4,940	00	5,500	00
"	OL2792B	"	5,400	00	1,790	00	5,400	00 (f)
G. J. Zinger	OL2073B	"	6,000	00	3,900	00	6,000	00 (f)
N. W. Hunt	OL3267B	Lambeth	5,500	00	3,575	00	5,500	00 (f)
W. A. Davies	OL719B	Leamington	5,252	00	3,072	42	3,072	42
D. Dick	OL4501B	"	5,100	00	1,785	00	5,100	00 (f)
G. E. Perkins	OL2529B	Listowel	5,000	00	1,750	00	5,000	00 (f)
E. Wall	OL2177B	"	5,860	00	1,951	00	5,760	00
T. J. Abel	OL5165B	London	6,000	00	4,900	00	4,900	00
T. C. Allen	OL4352B	"	5,600	00	1,700	00	5,600	00 (f)
K. L. Benn	OL2065B	"	6,000	00			5,900	00
"	OL5096B	"	5,900	00	3,500	00	5,900	00 (f)
"	OL5099B	"	5,750	00	3,450	00	5,750	00 (f)
J. A. Callahan	OL662B	"	6,000	00	5,750	00	5,750	00
A. H. Clarke	OL2033B	"	5,500	00	3,575	00	5,500	00 (f)
S. E. Clarke	OL14B	"	5,400	00	1,701	00	1,701	00
A. T. Condon	OL2399B	"	7,000	00	4,250	00	7,000	00 (f)
C. S. Dickson	OL7039B	"	5,500	00	3,217	50	3,217	50
H. P. Dowling	OL309B	"	7,500	00	4,387	50	4,387	50
"	OL5241B	"	6,000	00	5,750	00	5,750	00
R. L. Gatecliffe	OL3203B	"	6,000	00	600	00	600	00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

LONDON DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
R. G. Henderson.....	OL4624B	London.....	5,390 00	5,390 00	5,390 00 (f)
M. C. Hodge.....	OL5687B	".....	5,333 06	3,123 00	3,123 00
J. S. Hodge.....	OL5989B	".....	5,535 45		
R. S. Holmes.....	OL4813B	".....	5,250 00	4,220 00	4,220 00
W. Hopkinson.....	OL1350B	".....	6,000 00	600 00	6,000 00 (f)
J. L. Johns.....	OL2475B	".....	5,200 00	1,915 00	5,100 00
Sid Jones Const. Co. Ltd.....	OL2907B	".....	5,500 00	5,400 00	5,400 00
D. R. Lizmore.....	OL1921B	".....	5,604 00	3,544 00	5,504 00
H. Loos.....	OL2417B	".....	5,400 00	1,500 00	5,400 00 (f)
R. D. McDonald.....	OL2930B	".....	6,000 00	2,100 00	6,000 00 (f)
F. W. L. Moore.....	OL5780B	".....	6,000 00	5,750 00	5,750 00
F. W. Murphy.....	OL53B	".....	5,300 00	1,669 50	1,669 50
T. J. O'Donnell.....	OL880B	".....	5,135 45		
C. E. Peckham & Sons.....	OL4093B	".....	5,700 00	1,975 00	5,700 00 (f)
W. T. Percival.....	OL2904B	".....	5,400 00	1,730 00	5,400 00 (f)
R. T. Pinkerton.....	OL4634B	".....	5,000 00	4,400 00	4,900 00
E. A. Sanderson.....	OL708B	".....	5,600 00	3,474 00	3,474 00
H. Skellett.....	OL4987B	".....	5,500 00	2,767 34	2,767 34
Stevenson & Hunt Ltd.....	OL1897B	".....	5,150 00	100 00	5,150 00 (f)
".....	OL3266B	".....	5,385 00	100 00	5,385 00 (f)
".....	OL3674B	".....	5,690 00	995 00	5,690 00 (f)
W. Stewart.....	OL2469B	".....	5,400 00	3,865 00	4,405 00
A. G. Totem.....	OL1823B	".....	5,600 00	1,800 00	5,600 00 (f)
".....	OL2027B	".....	5,604 00	2,980 00	5,504 00
D. E. Tucker.....	OL5763B	".....	5,400 00	1,701 00	1,701 00
N. G. Tucker.....	OL1970B	".....	5,400 00	1,680 00	5,300 00
W. W. Walker.....	OL2002B	".....	5,600 00	5,350 00	5,350 00
C. M. Webb.....	OL3687B	".....	5,800 00	2,950 00	5,000 00
G. A. Thomson.....	OL329B	Lucan.....	5,400 00	3,321 00	3,321 00
E. J. Bastien.....	OL5689B	McGregor.....	5,000 00	5,000 00	5,000 00 (f)
R. C. Flood.....	OL2120B	Maidstone.....	5,400 00	1,890 00	5,400 00 (f)
J. Tolhork.....	OL3011B	".....	5,565 00	1,500 00	5,125 75
J. W. Kress.....	OL4743B	Merlin.....	5,000 00	5,000 00	5,000 00 (f)
E. M. Corbett.....	OL166B	Mount Elgin.....	5,750 00	3,884 95	3,884 95
A. E. Cressman.....	OL293B	New Dundee.....	5,400 00		
D. W. Duncan.....	OL3005B	Petrolia.....	5,400 00	1,710 00	5,400 00 (f)
S. A. Harrison.....	OL973B	".....	6,200 00	2,170 00	6,200 00 (f)
H. G. Horner.....	OL12B	Point Edward.....	5,400 00	1,701 00	1,701 00
W. McKeown.....	OL5327B	".....	6,500 00		
Dr. J. Guthrie.....	OL2955B	Port Elgin.....	5,800 00	5,800 00	5,800 00 (f)
S. L. Tolman.....	OL721B	Port Stanley.....	5,400 00	1,701 00	1,701 00
G. Campbell.....	OL3519B	Preston.....	5,400 00	1,701 00	1,701 00
E. L. Ehrhart.....	OL2258B	".....	5,900 00	1,858 50	1,858 50
R. F. Mitten.....	OL5792B	".....	5,200 00	4,950 00	4,950 00
L. C. Musselman.....	OL3125B	".....	6,955 00	695 50	695 50
".....	OL4207B	".....	5,250 00	1,653 75	1,653 75
K. W. Smith.....	OL4177B	".....	5,300 00	1,669 50	1,669 50
B. Sykes.....	OL3196B	".....	5,350 00	4,815 00	5,350 00 (f)
V. R. Wagner.....	OL2634B	".....	5,600 00	1,400 00	1,960 00
G. M. Sutherland.....	OL3590B	Putnam.....	5,400 00	1,800 00	3,750 00
D. L. Kennedy & Son.....	OL2207B	Ridgetown.....	6,000 00	5,300 00	5,900 00
G. W. Alton.....	OL5081B	Riverside.....	5,350 00	5,350 00	5,350 00 (f)
Essex Const. Co. Ltd.....	OL3091B	".....	5,300 00	3,445 00	5,300 00 (f)
".....	OL4728B	".....	5,665 87	4,849 28	4,849 28
H. Redman.....	OL3954B	Rodney.....	6,000 00		
Geo. Ottman.....	OL3638B	St. Clements.....	5,600 00	3,276 00	3,276 00
W. F. Cassidy.....	OL272B	St. Thomas.....	5,400 00	3,330 00	3,330 00
W. A. Eaton.....	OL191B	".....	5,000 00	2,053 13	2,053 13
L. F. Langley.....	OL5309B	".....	5,700 00	5,700 00	5,700 00 (f)
J. L. Lindsay.....	OL330B	".....	6,000 00	1,890 00	1,890 00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

LONDON DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
W. C. Preston	OL2839B	St. Thomas	5,000 00	1,575 00	1,575 00
"	OL5299B	"	5,700 00	3,900 00	3,900 00
O. R. Tustian	OL2581B	"	6,125 00	5,510 00	6,125 00 (f)
C. Whittington	OL4110B	"	5,025 00	1,500 00	5,025 00 (f)
D. Winter	OL1959B	"	5,500 00	1,550 00	5,400 00
"	OL2573B	"	5,500 00	5,400 00	5,400 00
"	OL2599B	"	5,500 00	1,650 00	5,500 00 (f)
"	OL2607B	"	5,500 00	5,400 00	5,400 00
A. Deschamps	OL3771B	Sandwich	6,469 00	5,572 09	5,572 09
R. D. Fawcett	OL957B	"	5,000 00	100 00	5,000 00 (f)
W. L. Schultz	OL189B	"	5,565 87	3,253 50	3,253 50
A. Butzer	OL2458B	Sarnia	5,015 00	1,605 00	5,015 00 (f)
J. L. Forrest	OL4126B	"	6,600 00	2,310 00	6,600 00 (f)
D'Arcy W. Hunt	OL4128B	"	6,573 00	2,299 00	6,573 00 (f)
G. A. Lambert	OL326B	"	6,400 00	2,016 00	2,016 00
A. E. Mcere	OL177B	"	5,500 00		
J. B. Morley	OL5759B	"	5,000 00	1,907 95	1,907 95
S. A. Park	OL261B	"	5,400 00	1,701 00	1,701 00
W. H. R. Simpson	OL3943B	"	5,000 00	4,900 00	4,900 00
St. Clair Builders	OL2359B	"	5,400 00	3,450 00	5,400 00 (f)
"	OL2912B	"	6,000 00	2,000 00	6,000 00 (f)
H. Kabfeisch	OL150B	Stratford	5,400 00	3,159 00	3,159 00
H. G. Weber	OL1432B	"	6,000 00	3,900 00	6,000 00 (f)
"	OL1560B	"	7,325 00	2,563 75	7,325 00 (f)
W. H. Goold	OL2938B	Talbotville	6,000 00	5,500 00	6,000 00 (f)
W. A. Hedrick	OL1586B	Tecumseh	5,400 00	1,890 00	5,400 00 (f)
E. Lessard	OL151B	"	5,100 00	4,340 00	4,340 00
"	OL3854B	"	5,400 00	5,150 00	5,150 00
W. Lessard	OL4787B	"	6,000 00	3,510 00	3,510 00
H. T. Reaume	OL1249B	"	5,000 00	1,300 00	5,000 00 (f)
"	OL5932B	"	5,000 00	5,000 00	5,000 00 (f)
M. A. Long	OL2208B	Thamesville	5,100 00	1,530 00	5,100 00 (f)
W. Drake	OL2929B	Tillsonburg	5,625 00	5,525 00	5,525 00
J. Dreisinger	OL763B	Waterloo	5,600 00	5,040 00	5,600 00 (f)
"	OL898B	"	5,690 00	1,991 00	5,690 00 (f)
C. A. Hoffner	OL3758B	"	5,800 00	3,700 00	5,800 00 (f)
J. J. Marshall	OL694B	"	5,500 00	1,925 00	5,500 00 (f)
H. L. Reist	OL4016B	"	5,400 00	1,890 00	5,400 00 (f)
Reitzels Limited	OL3204B	"	5,483 00	5,383 00	5,383 00
E. Schnarr & Son	OL2829B	"	6,350 00	1,925 00	6,350 00 (f)
R. C. Waters	OL613B	"	5,200 00		
H. Millar Lumber Co	OL1061B	West Lorne	5,400 00	4,860 00	4,860 00
W. D. Caldwell	OL211B	Wilton Grove	5,400 00	1,710 00	1,710 00
J. Caldwell	OL332B	"	5,400 00	1,701 00	1,701 00
S. J. Abbott	OL4676B	Windsor	5,315 87	3,562 14	3,562 14
W. Allen	OL265B	"	6,700 00	2,110 50	2,110 50
W. Brewer	OL560B	"	5,565 87	1,752 30	1,752 30
N. S. Burnie	OL5201B	"	5,400 00		
Wm. Buttery	OL534B	"	5,565 87	1,742 85	1,742 85
"	OL1083B	"	6,000 00	600 00	6,000 00 (f)
"	OL1684B	"	5,400 00	3,410 00	5,300 00
"	OL2010B	"	5,500 00	5,400 00	5,400 00
"	OL2828B	"	6,800 00	4,320 00	6,700 00
"	OL2995B	"	5,400 00	3,410 00	5,300 00
"	OL3008B	"	6,000 00	5,900 00	5,900 00
"	OL3428B	"	5,550 00	3,507 50	5,450 00
"	OL3714B	"	6,200 00	3,410 00	4,030 00
"	OL3933B	"	6,000 00	5,900 00	5,900 00
"	OL4076B	"	5,400 00	5,300 00	5,300 00
"	OL4260B	"	7,300 00	4,745 00	4,745 00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

LONDON DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
Wm. Buttery.....	OL4324B	Windsor.....	5,700	00	1,795	50	1,795	50
".....	OL4446B	".....	5,550	00	5,450	00	5,450	00
".....	OL4779B	".....	5,700	00	3,334	50	3,334	50
".....	OL5669B	".....	6,850	00				
".....	OL5730B	".....	5,565	87	1,752	30	1,752	30
".....	OL5913B	".....	5,700	00	1,795	50	1,795	50
".....	OL7007B	".....	5,400	00	1,701	00	1,701	00
J. R. Carriere.....	OL618B	".....	5,315	87	3,107	70	3,107	70
W. M. Cosnell.....	OL3630B	".....	5,131	74	1,695	74	5,031	74
T. L. DeCourcey.....	OL4353B	".....	5,600	00	3,276	00	3,276	00
".....	OL5107B	".....	5,600	00	1,764	00	1,764	00
".....	OL5986B	".....	5,690	00	3,328	65	3,328	65
Alph Deschamps.....	OL665B	".....	6,000	00	3,510	00	3,510	00
Jean Dumont.....	OL5944B	".....	5,400	00	3,159	00	3,159	00
J. E. Herage.....	OL5005B	".....	5,565	87	3,256	02	3,256	02
T. L. Kelso.....	OL4832B	".....	7,100	00	6,850	00	6,850	00
V. Langill.....	OL3003B	".....	5,450	00	1,807	50	5,350	00
".....	OL4620B	".....	5,500	00	5,400	00	5,400	00
J. MacKenzie.....	OL567B	".....	5,449	00				
E. Mitchell.....	OL7015B	".....	5,565	87	1,752	30	1,752	30
Modern Home Builders Ltd.	OL4642B	".....	5,315	87	5,065	87	5,065	87
".....	OL4823B	".....	5,000	00	4,750	00	4,750	00
M. Montgomery.....	OL3290B	".....	5,080	00	1,535	00	4,980	00
P. Ozdan.....	OL5088B	".....	5,565	87	5,465	87	5,465	87
R. Renaud.....	OL6076B	".....	5,565	87	1,752	30	1,752	30
F. Rivers.....	OL3456B	".....	5,400	00	3,510	00	5,400	00 (f)
P. L. Rossi.....	OL4261B	".....	5,265	87	3,078	90	3,078	90
S. Rowe.....	OL5245B	".....	5,400	00				
J. M. Slate.....	OL6075B	".....	5,565	87	3,254	40	3,254	40
R. Sparks.....	OL1975B	".....	5,400	00	1,890	00	5,400	00 (f)
C. Staddon.....	OL3979B	".....	6,500	00	6,400	00	6,400	00
".....	OL4893B	".....	6,000	00	5,750	00	5,750	00
A. G. Tereschuk.....	OL7064B	".....	5,565	87	5,565	87	5,565	87 (f)
I. Troup.....	OL2436B	".....	6,400	00	2,240	00	6,400	00 (f)
H. H. Sparling.....	OL5038B	Wingham.....	5,600	00				
N. J. Welwood.....	OL7020B	".....	5,000	00	3,597	50	3,597	50
Chalmers, Quant & Barnett...	OL38B	Woodstock.....	5,050	00	1,575	00	1,575	00
".....	OL3419B	".....	6,000	00	3,900	00	6,000	00 (f)
".....	OL5414B	".....	5,400	00	1,701	00	1,701	00
W. R. Moxley.....	OL4015B	".....	6,000	00	540	00	540	00
E. E. Pearson.....	OL2422B	".....	5,550	00	1,842	00	5,450	00
I. Powell.....	OL578B	".....	5,400	00				
N. L. Robertson.....	OL5167B	".....	5,100	00	3,159	00	3,159	00
".....	OL6142B	".....	6,000	00	5,750	00	5,750	00
E. E. Starr.....	OL4909B	".....	5,400	00	3,159	00	3,159	00
P. H. Loosemore.....	OL4057B	".....	5,400	00	3,450	00	5,400	00 (f)

MANITOBA DISTRICT

A. W. Pollock.....	M1227B	Balmoral.....	5,300	00	2,650	00	5,300	00 (f)
S. Halicki.....	M628B	Beausejour.....	6,000	00	1,468	51	6,000	00 (f)
J. Nemchuk.....	M1500B	Birds Hill.....	5,600	00	1,400	00	5,600	00 (f)
D. Wolfe.....	M3466B	Carman.....	5,000	00	4,750	00	4,750	00
C. V. Blake.....	M2112B	Charleswood.....	6,500	00	5,234	37	5,234	37
L. Cattryse.....	M392B	".....	5,850	00	817	34	5,850	00 (f)
W. Craig & Son.....	M3269B	".....	6,163	00	5,913	00	5,913	00
J. B. Forsythe & H. Rosarsen.	M768B	".....	5,600	00	2,850	00	5,600	00 (f)
B. H. Glover.....	M627B	".....	5,000	00	100	00	5,000	00 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

MANITOBA DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
O. Paulson.....	M491B	Charleswood.....	7,122 00	1,123 00	7,122 00 (f)
C. K. Reimer.....	M3462B	".....	6,300 00	6,050 00	6,050 00
Ritchie & Pront.....	M522B	".....	5,351 00	428 08	5,351 00 (f)
R. Senft.....	M631B	".....	6,339 78	1,559 78	6,339 78 (f)
".....	M630B	".....	5,500 00	404 46	5,466 96
Beresford Lumber Co. Ltd.....	M2310B	Cornwallis.....	5,012 00	5,012 00	5,012 00 (f)
A. Freiheit.....	M3225B	Dauphin.....	5,392 50	5,142 50	5,142 50
".....	M3303B	".....	5,392 50	5,142 50	5,142 50
".....	M3072B	".....	5,392 50	5,142 50	5,142 50
".....	M3152B	".....	5,455 00	5,205 00	5,205 00
Dryden Paper Co.....	M3100B	Dryden, Ont.....	5,500 00	3,733 20	3,733 20
".....	M3275B	".....	5,500 00	3,733 20	3,733 20
J. E. Krier.....	M858B	Fort Garry.....	5,400 00	3,240 00	5,400 00 (f)
G. Lackman.....	M2038B	".....	5,600 00	1,954 80	4,200 00
A. G. Siddle.....	M1011B	".....	5,390 00	539 00	5,390 00 (f)
James Eaton & Son.....	M677B	Fort William, Ont.....	6,079 00	2,803 25	5,979 00
E. Hansen.....	M490B	".....	5,399 00	1,621 74	5,399 00 (f)
J. Skopyk.....	M750B	".....	5,845 00	5,745 00	5,745 00
O. Steenarson.....	M480B	".....	5,700 00	2,920 00	5,700 00 (f)
B. Zelinsky.....	M234B	".....	5,635 00	3,535 00	5,635 00 (f)
Bergman & Nelson.....	M2879B	Kenora, Ont.....	5,999 00	4,050 00	4,050 00
".....	M606B	".....	5,057 00	616 70	5,057 00 (f)
".....	M588B	".....	5,057 00	1,261 70	4,957 00
Dryden Paper Co.....	M1105B	".....	5,500 00	3,733 20	3,733 20
Lindstrom & Nilson.....	M502B	".....	5,799 00	702 50	5,799 00 (f)
E. B. Benjaminson.....	M1138B	Kirkfield Park.....	7,500 00	2,100 00	7,500 00 (f)
H. Martens.....	M3464B	Morden.....	5,250 00	4,179 69	4,179 69
".....	M1276B	".....	5,250 00	4,179 69	4,179 69
O. L. Anderson.....	M629B	Morris.....	5,900 00	1,662 50	5,900 00 (f)
W. Jaster.....	M1478B	".....	5,000 00	4,218 75	4,218 75
K. Bow.....	M2129B	Neepawa.....	5,170 00	5,170 00	5,170 00 (f)
".....	M3743B	".....	5,562 98	1,752 34	1,752 34
O. Ramstad.....	M3065B	".....	6,731 72	2,120 50	2,120 50
W. Wiley.....	M2110B	".....	5,537 67	5,537 67	5,537 67 (f)
C. K. Reimer.....	M1833B	North Kildonan.....	6,650 00	6,650 00	6,650 00 (f)
".....	M1319B	".....	6,650 00	6,650 00	6,650 00 (f)
W. L. Ellwood.....	M1520B	Portage la Prairie.....	5,500 00	1,072 83	5,500 00 (f)
L. Anderson.....	M926B	Port Arthur, Ont.....	5,600 00	1,103 80	5,600 00 (f)
".....	M526B	".....	5,600 00	1,103 80	5,600 00 (f)
R. A. Browning.....	M3111B	".....	5,600 00	5,350 00	5,350 00
J. Dagsvik.....	M860B	".....	5,700 00	2,790 00	5,700 00 (f)
".....	M679B	".....	5,700 00	2,790 00	5,700 00 (f)
A. Hartvikson.....	M770B	".....	5,400 00	3,316 00	5,300 00
T. Peltola.....	M3246B	".....	5,000 00	5,000 00	5,000 00 (f)
E. Frask, E. Lief, H. Fisk.....	M814B	".....	5,400 00	2,372 30	5,400 00 (f)
W. Stechyshyn.....	M923B	".....	7,375 00	7,275 00	7,275 00
E. Tuhkanen.....	M647B	".....	5,900 00	579 25	5,900 00 (f)
Dupont & Son.....	M862B	Russell.....	5,650 00	1,695 00	5,650 00 (f)
D. Sutherland.....	M467B	St. James.....	5,595 00	776 00	5,595 00 (f)
M. Kaufman.....	M184B	St. Norbert.....	5,330 00	100 00	5,330 00 (f)
C. K. Reimer.....	M3383B	".....	6,620 00	6,370 00	6,370 00
W. J. Ducharme.....	M592B	St. Vital.....	5,250 00	982 75	5,250 00 (f)
F. A. Mager.....	M924B	".....	5,975 00	594 81	5,975 00 (f)
Norden Bros. & Hermanson.....	M644B	".....	6,000 00	287 80	5,412 80
".....	M646B	".....	6,000 00	24 93	4,524 93
".....	M653B	".....	5,850 00	74 08	4,461 58
".....	M645B	".....	5,125 00	60 10	3,135 10
".....	M1222B	".....	5,999 00	111 94	5,211 09
".....	M1126B	".....	5,999 00	12 61	5,111 76
".....	M1124B	".....	5,999 00	.....	3,947 74
".....	M1221B	".....	5,999 00	12 37	5,511 75
".....	M1136B	".....	5,999 00	397 54	5,829 69

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

MANITOBA DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
North American Lbr. Co., Ltd.	M2228B	St. Vital.....	5,847 50	2,631 37	2,631 37
P. Pocklington.....	M1134B	".....	5,999 00	572 40	5,999 00 (f)
C. K. Reimer.....	M831B	".....	6,116 00	1,116 00	6,116 00 (f)
".....	M848B	".....	5,200 00	100 00	5,200 00 (f)
North American Lbr. Co., Ltd.	M1942B	Selkirk.....	5,780 00	5,780 00	5,780 00 (f)
".....	M2347B	".....	6,400 00	5,400 00	5,400 00
L. Lanthier.....	M1670B	Transcona.....	6,200 00	2,590 00	6,000 00
A. E. Evans.....	M2645B	Warren, Ont.....	5,300 00	3,646 40	3,646 40
P. Danners.....	M3375B	West St. Paul.....	6,500 00	5,484 37	5,484 37
C. K. Reimer.....	M3570B	".....	5,850 00	3,948 75	3,948 75

SASKATCHEWAN DISTRICT

S. Novakowski.....	SK4679B	Kamsack.....	5,624 63	5,374 63	5,374 63
R. Williams.....	SK1309B	Melville.....	5,000 00	500 00	5,000 00 (f)
C. Yanke.....	SK3727B	".....	6,448 70	6,348 70	6,348 70
S. Zelko.....	SK3572B	".....	5,050 00	5,050 00	5,050 00 (f)
H. G. Diener.....	SK1077B	Nipawin.....	5,470 49	147 03	5,470 49 (f)
D. Laschuk.....	SK3571B	Prince Albert.....	5,410 00	5,410 00	5,410 00 (f)
".....	SK4157B	".....	6,400 00	6,150 00	6,150 00
Victoria Construction.....	SK4092B	Regina.....	5,800 00	5,550 00	5,550 00
".....	SK1414B	".....	5,750 00	5,500 00	5,500 00
C. W. Hill.....	SK1713B	Saskatoon.....	5,200 00	.....	5,115 00
".....	SK2108B	".....	5,400 00	.....	5,285 00
".....	SK2655B	".....	5,200 00	1,690 00	5,200 00 (f)
".....	SK2302B	Sutherland.....	5,980 00	5,018 19	5,018 19
".....	SK3684B	".....	5,150 00	4,578 36	4,578 36
M. Bollinger.....	SK1583B	Watrous.....	5,770 00	1,355 95	4,770 00 (f)

ALBERTA DISTRICT

Leslie R. Emes.....	A2229B	Beaverlodge.....	5,500 00	2,500 00	4,700 00
S. R. Martin.....	A5476B	".....	5,600 00	3,420 00	3,420 00
H. J. Wolfe.....	A5537B	".....	5,200 00	3,168 00	3,168 00
J. B. Arundel.....	A63B	Brooks.....	5,499 00	550 00	5,499 00 (f)
Modern Construction.....	A4997B	".....	5,120 00	3,150 00	3,150 00
".....	A5282B	".....	5,220 00	3,240 00	3,240 00
Geo. Wilson.....	A4991B	".....	5,315 00	4,421 00	4,421 00
J. V. Asheton-Smith.....	A3293B	Calgary.....	5,500 00	5,500 00	5,500 00 (f)
Bennett & White Construction Co. Ltd.....	A32P1	".....	6,450 81	3,689 61	6,450 81 (f)
Carlson & Falson.....	A1057B	".....	5,600 00	710 00	5,600 00 (f)
".....	A1225B	".....	6,500 00	1,950 00	6,500 00 (f)
Dale Dieckman.....	A5457B	".....	5,600 00	3,528 00	3,528 00
Arthur Dressel.....	A523B	".....	5,850 00	100 00	5,850 00 (f)
Farmers Lumber & Supply Co.	A986B	".....	5,350 00	957 25	5,285 50
".....	A1003B	".....	5,300 00	367 50	5,300 00 (f)
".....	A765B	".....	5,350 00	1,890 00	5,290 00
S. M. Fengstad.....	A2124B	".....	5,500 00	1,650 00	5,500 00 (f)
O. E. Forster.....	A1145B	".....	5,000 00	300 00	5,000 00 (f)
T. R. French & Son.....	A1321B	".....	5,600 00	1,680 00	5,600 00 (f)
G. & S. Construction Co.....	A1287B	".....	5,300 00	1,590 00	5,300 00 (f)
".....	A1569B	".....	5,450 00	626 00	5,450 00 (f)
".....	A1775B	".....	5,620 00	1,686 00	5,620 00 (f)
T. S. Glover.....	A914B	".....	5,422 31	540 00	5,391 25
".....	A1004B	".....	5,402 50	540 00	5,402 50 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

ALBERTA DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
T. S. Glover.....	A834B	Calgary.....	5,759	50	200	00	5,759	50 (f)
".....	A1082B	".....	5,925	00	1,780	00	5,925	00 (f)
".....	A1286B	".....	5,590	63	1,670	63	5,590	63 (f)
".....	A5407B	".....	6,675	00	4,050	00	4,050	00
".....	A2235B	".....	6,150	00	3,695	00	6,150	00 (f)
".....	A1407B	".....	5,990	00	3,555	65	5,950	65
".....	A4478B	".....	6,400	00	5,955	00	5,955	00
".....	A5284B	".....	6,550	00	3,960	00	3,960	00
".....	A2651B	".....	6,300	00	6,247	50	6,247	50
".....	A5280B	".....	6,350	00	3,978	00	3,978	00
M. A. Gugins.....	A697B	".....	5,881	00	425	75	5,881	00 (f)
".....	A1050B	".....	5,350	00	629	75	5,350	00 (f)
".....	A1795B	".....	5,275	00	1,585	00	5,275	00 (f)
".....	A3764B	".....	5,525	00	1,655	00	5,525	00 (f)
".....	A1772B	".....	6,100	00	1,830	00	6,100	00 (f)
H. Hambly.....	A1729B	".....	5,900	00	1,770	00	5,900	00 (f)
".....	A1776B	".....	5,550	00	1,670	00	5,550	00 (f)
".....	A1774B	".....	6,075	00	3,665	00	6,075	00 (f)
C. V. Harstrom.....	A1081B	".....	5,300	00	982	00	4,692	00
".....	A1218B	".....	5,300	00	1,487	25	5,197	25
".....	A915B	".....	5,370	00	1,611	00	5,370	00 (f)
J. H. Heninger.....	A1773B	".....	5,500	00	3,225	00	5,425	00
E. Hokanson.....	A1383B	".....	5,500	00	850	00	5,500	00 (f)
Hornstrom Bros.....	A1664B	".....	7,985	00	2,395	00	7,985	00 (f)
Geo. L. Jones.....	A2307B	".....	5,875	00	1,760	00	4,100	00
MacKenzie Bros.....	A1464B	".....	5,276	00	1,586	00	5,276	00 (f)
".....	A1939B	".....	5,825	00	3,144	50	5,754	50
S. G. Petley.....	A1285B	".....	5,300	00	1,462	50	5,172	50
Geo. A. Preston.....	A5138B	".....	6,000	00	2,160	00	2,160	00
Fred Quinn.....	A1726B	".....	5,460	00	2,895	00	4,914	00
E. R. Saran.....	A2491B	".....	5,300	00	2,650	00	4,770	00
C. A. Siple.....	A1472B	".....	5,550	00	892	50	5,482	50
J. S. Smith.....	A2009B	".....	5,000	00	2,145	00	4,145	00
".....	A1796B	".....	5,299	86	2,472	50	4,552	50
H. Walder.....	A1553B	".....	5,200	00	827	50	5,057	50
A. Wally.....	A1277B	".....	5,928	00	1,096	00	5,231	10
Williams Bros.....	A1817B	".....	5,600	00	1,680	00	5,600	00 (f)
Gordon Ziegler.....	A2524B	".....	5,200	00	3,120	00	5,200	00 (f)
W. E. Gardener.....	A3445B	Camrose.....	5,085	00	1,800	00	1,800	00
A. M. Hansen.....	A2449B	".....	6,000	00	2,100	00	6,000	00 (f)
M. S. Henriksen.....	A2306B	".....	5,150	00	1,555	00	5,150	00 (f)
".....	A1849B	".....	5,600	00	1,680	00	5,600	00 (f)
".....	A1848B	".....	5,930	00	1,785	00	5,930	00 (f)
".....	A2855B	".....	5,650	00	4,240	00	5,085	00
G. W. Illiard.....	A2311B	".....	5,250	00	1,268	84	4,253	84
P. M. Johanson & M. Johnson	A1850B	".....	5,250	00	900	00	4,570	00
C. W. Pratt.....	A1843B	".....	5,250	00	2,190	00	5,250	00 (f)
W. S. Wilson.....	A1842B	".....	5,250	00	1,365	00	4,725	00
A. Bohme & Son.....	A2310B	Cardston.....	5,450	00	1,710	00	5,450	00 (f)
A. M. McKinnon.....	A1381B	Clover Bar.....	5,200	00	1,320	00	4,680	00
K. Siemens.....	A4738B	Coaldale.....	6,000	00	1,800	00	6,000	00 (f)
S. C. Alldritt.....	A4562B	Edmonton.....	5,800	00	5,550	00	5,550	00
".....	A4794B	".....	6,000	00	5,750	00	5,750	00
".....	A4429B	".....	5,800	00	5,550	00	5,550	00
".....	A5817B	".....	5,750	00	5,500	00	5,500	00
".....	A5080B	".....	6,110	00	5,860	00	5,860	00
C. F. Barrigan.....	A4980B	".....	6,032	00	5,682	00	5,682	00
Barrigan Construction Co.....	A4833B	".....	6,345	00	6,095	00	6,095	00
J. D. Barron.....	A4929B	".....	5,500	00	3,460	50	3,460	50
Don Bevington.....	A1256B	".....	5,500	00	4,150	00	4,150	00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

ALBERTA DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
William Comrie	A4430B	Edmonton	5,000 00	5,000 00	5,000 00 (f)
"	A4432B	"	6,000 00	6,000 00	6,000 00 (f)
J. R. Crough	A5069B	"	6,000 00	5,650 00	5,650 00
W. Dorosh	A4435B	"	5,526 00	4,723 40	4,723 40
"	A1661B	"	5,750 00	2,876 00	5,175 00
"	A1253B	"	5,100 00	2,550 00	4,590 00
"	A4795B	"	6,250 00	3,807 00	3,807 00
"	A3715B	"	6,660 00	6,173 00	6,173 00
"	A2049B	"	5,570 00	2,470 00	4,685 00
G. W. Golden	A4699B	"	6,010 00	5,760 00	5,760 00
"	A4737B	"	5,990 00	5,740 00	5,740 00
"	A4821B	"	5,850 00	5,600 00	5,600 00
"	A4822B	"	6,060 00	5,810 00	5,810 00
"	A4857B	"	6,095 00	5,845 00	5,845 00
"	A4866B	"	6,135 00	5,885 00	5,885 00
"	A1311B	"	5,000 00	500 00	5,000 00 (f)
"	A1513B	"	5,300 00	530 00	5,300 00 (f)
"	A1483B	"	5,625 00	560 00	5,625 00 (f)
"	A1171B	"	5,300 00	530 00	5,300 00 (f)
"	A1650B	"	5,300 00	530 00	5,300 00 (f)
"	A1299B	"	5,300 00	530 00	5,300 00 (f)
"	A4736B	"	6,595 00	6,245 00	6,245 00
"	A5109B	"	6,867 00	6,517 00	6,517 00
J. A. Gordon	A4978B	"	6,150 00	5,900 00	5,900 00
"	A5230B	"	6,500 00	2,160 00	2,160 00
"	A5262B	"	7,150 00	4,410 00	4,410 00
E. B. Harrold	A4683B	"	6,447 00	6,197 00	6,197 00
"	A1263B	"	5,100 00	1,020 00	4,590 00
"	A1266B	"	5,620 00	562 00	5,620 00 (f)
"	A1660B	"	5,100 00	1,020 00	4,590 00
"	A1264B	"	5,425 00	545 00	5,425 00 (f)
"	A1346B	"	5,800 00	580 00	5,800 00 (f)
"	A1265B	"	5,100 00	1,530 00	5,100 00 (f)
"	A1198B	"	5,425 00	545 00	5,425 00 (f)
"	A2468B	"	5,275 00	4,673 00	4,673 00
"	A5281B	"	6,550 00	2,250 00	2,250 00
"	A4820B	"	6,335 00	3,969 00	3,969 00
"	A4865B	"	6,950 00	4,347 00	4,347 00
"	A5101B	"	6,390 00	5,840 00	5,840 00
"	A5102B	"	6,435 00	2,304 00	2,304 00
"	A5360B	"	6,200 00	2,160 00	2,160 00
"	A1032B	"	6,450 00	2,250 00	2,250 00
Axel Johnson	A2600B	"	7,198 00	6,948 00	6,948 00
"	A4561B	"	6,250 00	6,000 00	6,000 00
"	A4730B	"	5,768 00	5,518 00	5,518 00
"	A4700B	"	6,000 00	5,750 00	5,750 00
"	A4477B	"	5,500 00	5,250 00	5,250 00
"	A4511B	"	6,400 00	6,150 00	6,150 00
"	A1512B	"	5,136 70	1,636 70	5,136 70 (f)
"	A1479B	"	5,925 00	1,781 00	5,925 00 (f)
"	A1195B	"	5,700 00	1,710 00	5,700 00 (f)
"	A1306B	"	5,475 00	1,646 00	5,475 00 (f)
"	A1224B	"	5,100 00	510 00	5,100 00 (f)
"	A1196B	"	5,960 00	1,192 00	5,364 00
"	A1430B	"	5,000 00	1,500 00	5,000 00 (f)
"	A1305B	"	5,400 00	1,620 00	5,400 00 (f)
"	A1424B	"	5,305 00	1,594 00	5,305 00 (f)
"	A5362B	"	8,390 00	4,945 50	4,945 50
J. Kokolsky	A4795B	"	5,600 00	4,466 00	4,466 00
E. J. Laurence	A3622B	"	5,000 00	3,150 00	3,150 00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

ALBERTA DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
C. J. Lee.....	A5208B	Edmonton.....	5,510	00	3,980	00	3,980	00
G. W. Meneely.....	A1588B	"	5,300	00	3,180	00	5,300	00 (f)
Ben Mix.....	A2165B	"	5,500	00	1,100	00	4,950	00
Mix Bros. Construction Co.....	A2234B	"	5,400	00	1,080	00	4,860	00
"	A2160B	"	5,400	00	1,080	00	4,860	00
"	A2303B	"	5,060	00	1,012	00	4,554	00
Geo. Muttart Ltd.....	A5306B	"	6,266	00	3,870	00	3,870	00
N. Pilip.....	A4979B	"	7,000	00	5,577	50	5,577	50
E. W. Smith.....	A1890B	"	5,732	00	2,227	00	5,732	00 (f)
P. W. Wynychuk.....	A2035B	"	5,600	00	2,764	50	5,004	50
"	A2050B	"	5,650	00	1,075	00	5,025	00
"	A4977B	"	6,150	00	3,780	00	3,780	00
"	A2012B	"	5,400	00	2,640	00	4,800	00
"	A1399B	"	5,400	00	1,020	00	4,800	00
"	A1304B	"	5,450	00	2,670	00	4,845	00
H. R. Halvorson.....	A1885B	Fairview.....	5,600	00	3,585	00	5,600	00 (f)
W. E. MacLachlan.....	A1888B	"	5,283	05	2,983	05	5,283	05 (f)
C. O. Paul.....	A2216B	"	5,966	69	3,771	69	5,966	69 (f)
L. A. Frantzen & S. Conley.....	A1944B	Grande Prairie.....	6,320	00	1,900	00	6,320	00 (f)
"	A4872B	"	7,060	00	6,104	00	6,104	00
"	A5229B	"	6,271	00	5,818	50	5,818	50
Remple & Kilgour.....	A1846B	"	5,924	17	3,580	17	5,924	17 (f)
Scott, May & Scott.....	A1945B	"	5,440	69	830	69	5,440	69 (f)
"	A1887B	"	5,590	75	885	25	5,590	75 (f)
"	A1845B	"	5,594	60	1,744	60	5,594	60 (f)
E. Flak.....	A1599B	Lethbridge.....	5,440	00	2,980	00	4,896	00
"	A2215B	"	5,300	00	4,210	00	4,210	00
R. L. McNabb.....	A4733B	"	5,047	00	5,047	00	5,047	00 (f)
Fred Quinn.....	A1356B	"	5,365	00	3,221	00	5,365	00 (f)
"	A1349B	"	5,460	00	3,276	00	5,460	00 (f)
"	A1370B	"	5,460	00	3,276	00	5,460	00 (f)
"	A1571B	"	5,460	00	2,895	00	4,914	00
"	A2451B	"	5,625	00	5,065	00	5,065	00 (f)
"	A2217B	"	6,600	00	5,940	00	5,940	00 (f)
"	A1452B	"	5,400	00	3,240	00	5,400	00 (f)
"	A2467B	"	7,275	00	4,545	00	4,545	00
C. F. Sergeant.....	A4262B	Nanton.....	5,600	00	4,268	00	4,268	00
T. E. Pollard.....	A3941B	Newbrook.....	5,000	00	4,250	00	4,250	00
I. T. S. Moore.....	A1428B	Penhold.....	5,000	00	673	89	4,823	89
Central Alberta Construction Co.....	A2034B	Red Deer.....	51,00	00	3,060	00	5,100	00 (f)
Central Alberta Construction Co.....	A2447B	"	5,300	00	3,180	00	5,300	00 (f)
Central Alberta Construction Co.....	A2232B	"	5,200	00	4,420	00	5,200	00 (f)
Red Deer Construction Co.....	A2404B	"	5,220	00	1,566	00	5,220	00 (f)
J. R. G. Drouin.....	A2127B	St. Paul.....	5,300	00	1,830	00	5,300	00 (f)
M. V. Mailloux.....	A2309B	"	5,300	00	4,505	00	5,300	00 (f)
W. C. Bernard.....	A2653B	Turner Valley.....	5,700	00	720	00	5,700	00 (f)
D. Chappell.....	A1891B	Vegreville.....	5,400	00	540	00	5,400	00 (f)
"	A1605B	"	5,400	00	1,620	00	5,400	00 (f)
"	A1800B	"	5,400	00	540	00	5,400	00 (f)
"	A1604B	"	5,400	00	3,435	00	5,370	00
Roy Ludwig.....	A1603B	"	5,200	00	520	00	5,200	00 (f)
F. Wylychko.....	A1602B	"	5,100	00	510	00	5,100	00 (f)
"	A1801B	"	5,200	00	520	00	5,200	00 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

BRITISH COLUMBIA DISTRICT

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
C. F. Grabsinsky.....	BC2401B	Abbotsford.....	6,000 00	1,890 00	1,890 00
".....	BC2304B	".....	6,000 00	1,890 00	1,890 00
J. A. McDonald.....	BC509B	".....	5,200 00	4,970 00	4,970 00
William Neufeld.....	BC831B	".....	5,550 00	5,550 00	5,550 00 (f)
S. E. Atkins.....	BC470B	Burnaby—New Westminster.	5,800 00	4,600 00	5,800 00 (f)
Burnaby Central Construction Co. Ltd.....	BC417B	".....	5,800 00	3,132 00	3,132 00
DeLuxe Home Builders.....	BC476B	".....	5,200 00	2,080 00	5,200 00 (f)
".....	BC598B	".....	5,203 00	1,372 93	5,072 93
".....	BC394B	".....	7,785 00	4,677 00	4,677 00
".....	BC820B	".....	5,485 00	927 87	5,347 87
L. E. Paynter.....	BC2254B	".....	6,660 00	3,596 40	3,596 40
J. A. Pedden.....	BC286B	".....	5,743 22	4,895 72	5,743 22 (f)
P. Riekhinen.....	BC621B	".....	5,500 00	137 50	5,500 00 (f)
D. N. Speight.....	BC1135B	".....	5,200 00	2,080 00	5,200 00 (f)
S. G. Stogre.....	BC609B	".....	5,200 00	1,820 00	1,820 00
".....	BC2034B	".....	5,450 00	4,627 50	5,450 00 (f)
Chas. W. Warner.....	BC3319B	".....	5,400 00	810 00	810 00
John Westin.....	BC2940B	".....	8,000 00	2,520 00	2,520 00
".....	BC2753B	".....	7,900 00	2,488 50	2,488 50
H. C. Woodcock.....	BC3232B	".....	6,000 00	810 00	810 00
M. W. Harshenin.....	BC605B	Castlegar.....	6,400 00	2,560 00	6,400 00 (f)
".....	BC1234B	".....	5,700 00	5,450 00	5,450 00
".....	BC2480B	".....	5,500 00	5,250 00	5,250 00
Kootenay Builders.....	BC1257B	".....	5,400 00	5,150 00	5,150 00
".....	BC2614B	".....	5,000 00	4,750 00	4,750 00
W. W. Plotnikoff.....	BC960B	".....	5,600 00	3,780 00	5,600 00 (f)
Clement Bros.....	BC340B	".....	5,962 00	2,384 80	5,962 00 (f)
G. E. Atkinson.....	BC457B	Chilliwack.....	5,800 00	1,255 00	5,655 00
John Sawatsky.....	BC697B	".....	6,300 00	1,342 50	6,142 50
M. A. Bacon.....	BC707B	Comox.....	5,675 00	1,495 00	5,675 00 (f)
Eiseman & Reimer.....	BC2009B	Coquitlam—New Westminster	5,500 00	2,225 00	2,225 00
E. L. Langfield & Sons.....	BC276B	".....	5,025 00	1,158 75	5,025 00 (f)
B. W. Ralston.....	BC1949B	".....	5,700 00	3,078 00	3,078 00
Robinson Bros. & Bagnell.....	BC1528B	".....	6,400 00	6,205 00	6,205 00
".....	BC1529B	".....	6,797 10	3,632 17	3,632 17
Sorenson, O. H.....	BC2926B	".....	5,000 00	2,700 00	2,700 00
Ternan & Sarnoski.....	BC1972B	".....	5,500 00	5,250 00	5,250 00
A. D. Hendren.....	BC353B	Creston.....	5,000 00	2,000 00	5,000 00 (f)
C. Hale Plumb.....	BC638B	".....	5,500 00	5,262 50	5,262 50
Garner Bros. Ltd.....	BC429B	Duncan.....	5,000 00	225 00	5,000 00 (f)
McKinty & Sons.....	BC1376B	Esquimalt.....	5,390 00	3,343 75	5,216 25
Wlasoff & Stooschnoff.....	BC1532B	Grand Forks.....	5,600 00	5,460 00	5,460 00
E. J. Burrell.....	BC2942B	Haney.....	5,900 00	3,186 00	3,186 00
A. G. Jensen.....	BC2558B	".....	5,200 00	1,638 00	1,638 00
F. P. B. Brown.....	BC1483B	Kamloops.....	5,000 00	2,125 00	5,000 00 (f)
J. E. Cooper.....	BC2736B	".....	5,600 00	3,024 00	3,024 00
".....	BC3126B	".....	6,200 00	2,092 50	2,092 50
N. W. Marsh.....	BC2877B	".....	5,050 00	1,126 25	5,050 00 (f)
J. H. Phillips.....	BC1229B	".....	6,000 00	4,350 00	6,000 00 (f)
Streigler & Co.....	BC521B	".....	5,984 00	149 60	5,984 00 (f)
".....	BC686B	".....	5,400 00	2,295 00	5,400 00 (f)
".....	BC2258B	".....	6,750 00	6,750 00	6,750 00 (f)
J. C. Taylor & Son.....	BC1465B	".....	7,945 00	3,078 00	7,646 37
George Armstrong.....	BC337B	Kaslo.....	5,000 00	1,125 00	5,000 00 (f)
Auck & Ward.....	BC2365B	Kelowna.....	5,900 00	5,600 00	5,600 00
".....	BC2740B	".....	5,188 10	4,838 10	4,838 10
Maurice M. Baker.....	BC2422B	".....	5,346 10	2,886 93	2,886 93

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

BRITISH COLUMBIA DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
Cruezot Construction Co.....	BC3012B	Kelowna.....	5,300	00	5,050	00	5,050	00
Lipsett Bros.....	BC2194B	".....	5,044	35	3,228	84	4,868	25
Daniel J. Lang.....	BC2765B	".....	5,950	20	5,634	00	5,634	00
".....	BC3098B	".....	5,710	00	3,083	40	3,083	40
".....	BC3601B	".....	5,530	00	2,986	20	2,986	20
A. L. Patterson.....	BC2739B	".....	5,000	00	4,005	00	4,005	00
".....	BC2971B	".....	5,650	00	3,051	00	3,051	00
T. A. Robertshaw.....	BC2570B	".....	5,394	10	2,912	80	2,912	80
Don Wilson.....	BC2243B	".....	5,370	00	5,370	00	5,370	00 (f)
".....	BC3013B	".....	5,800	00	5,050	00	5,050	00
".....	BC2867B	".....	6,000	00	3,240	00	3,240	00
Kootenay Sash & Door Co....	BC652B	Kinnaird.....	5,500	00	4,537	50	5,362	50
Creighton Horswill Construc- tion Co. Ltd.....	BC2868B	".....	5,900	00	5,650	00	5,650	00
".....	BC1421B	".....	6,500	00	2,047	50	2,047	50
Bayles Building Co.....	BC728B	Langford.....	5,000	00	2,000	00	5,000	00 (f)
Dew & Smith Construction Co.	BC2723B	Langley Prairie.....	5,315	00	2,870	10	2,870	10
Dawson Clapperton.....	BC1067B	Lytton.....	5,600	00	2,612	50	5,462	50
S. L. Hiscock.....	BC1683B	Metchosin.....	5,000	00	2,500	00	2,500	00
Fraser Valley Builders, Ltd....	BC2847B	Mission City.....	6,600	00	3,564	00	3,564	00
".....	BC2646B	".....	6,250	00	5,900	00	5,900	00
Olund Bros. Ltd.....	BC2518A	".....	8,250	00	7,900	00	7,900	00
".....	BC2645B	".....	6,450	00	6,100	00	6,100	00
A. E. Watkins.....	BC2562B	".....	7,400	00	7,050	00	7,050	00
H. G. Gardner.....	BC925B	Nakusp.....	5,500	00	5,312	50	5,312	50
T. C. Barber.....	BC2156B	New Westminster.....	5,000	00	1,575	00	1,575	00
".....	BC2250B	".....	6,100	00	3,660	00	3,660	00
".....	BC2417B	".....	6,540	00	3,430	80	3,430	80
Barzen & Simpson.....	BC2000B	".....	5,500	00	2,970	00	2,970	00
Stanley Blow.....	BC1355B	".....	6,000	00	3,715	00	5,815	00
".....	BC1386B	".....	5,900	00	5,702	50	5,702	50
".....	BC1427B	".....	5,800	00	2,610	00	3,480	00
".....	BC1385B	".....	6,300	00	850	50	850	50
Barnaby Central Construction Co. Ltd.....	BC550B	".....	5,240	00	4,144	00	4,144	00
Butters & Birteh.....	BC1391B	".....	6,725	00	6,475	00	6,475	00
J. H. Charlton.....	BC951B	".....	5,600	00	3,760	00	3,760	00
H. J. Henningson.....	BC2187B	".....	6,200	00	1,953	00	1,953	00
W. T. Husband.....	BC1351B	".....	5,510	00	4,445	75	5,272	25
B. C. Knight.....	BC2091B	".....	5,600	00	3,024	00	3,024	00
McBride & Nelson.....	BC2262B	".....	5,330	00	4,980	00	4,980	00
N. McDonald.....	BC2270B	".....	5,200	00	4,850	00	4,850	00
Morgan Construction Co.....	BC711B	".....	6,218	00	3,887	55	6,062	55
".....	BC2227C	".....	5,800	00	5,800	00	5,800	00 (f)
F. H. Pickering.....	BC243B	".....	5,500	00	137	50	5,500	00 (f)
".....	BC344B	".....	5,584	00	2,233	60	5,584	00 (f)
".....	BC713B	".....	5,994	00	4,944	15	5,844	15
O. C. Powell & Sons.....	BC2066B	".....	5,100	00	1,785	00	1,785	00
B. W. Ralston.....	BC2215B	".....	5,500	00	2,970	00	2,970	00
".....	BC2451B	".....	5,600	00	1,764	00	1,764	00
C. H. Russell.....	BC1472B	".....	5,000	00	4,125	00	4,875	00
J. E. Sabourin.....	BC1426B	".....	5,800	00	4,785	00	5,655	00
Smith & Wilkinson.....	BC1180B	".....	5,400	00	5,265	00	5,265	00
Ternan & Sarnoski.....	BC1247B	".....	5,200	00	2,620	00	5,200	00 (f)
".....	BC2116B	".....	5,900	00	5,650	00	5,650	00
S. E. Thompson.....	BC573B	".....	5,800	00	3,625	00	5,655	00
".....	BC2037B	".....	5,700	00	3,420	00	3,420	00
P. R. Tomlinson.....	BC1413B	".....	5,400	00	2,100	00	5,400	00 (f)
J. J. Waddell.....	BC1147B	".....	5,200	00	3,291	47	3,291	47
Alex Wallace & Sons.....	BC2017B	".....	6,150	00	1,937	25	1,937	25

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

BRITISH COLUMBIA DISTRICT—Continued

Contractor	Contract No.	Location	Amount of Contract		Payments 1947-48		Payments to date	
			\$	cts.	\$	cts.	\$	cts.
Wallace Construction Co.....	BC2750B	New Westminster.....	5,355	00	2,846	70	2,846	70
"	BC2952B	"	6,635	00	2,090	02	2,090	02
H. A. Werning.....	BC676B	"	6,150	00	2,097	50	4,250	00
"	BC1404B	"	5,400	00	1,155	00	5,265	00
John Westin.....	BC1014B	"	5,400	00	3,510	00	5,400	00 (f)
R. A. Whitter.....	BC2173B	"	5,000	00	1,575	00	1,575	00
R. V. Wilson.....	BC2036B	"	5,800	00	3,132	00	3,132	00
Young & Kroecker.....	BC743B	"	5,132	00	3,219	50	5,004	50
A. H. Cromie.....	BC934B	North Vancouver.....	6,000	00	3,900	00	6,000	00 (f)
Cummings & Bell, Ltd.....	BC1184B	"	6,724	00	3,025	80	4,034	40
Eisenman & Reimer.....	BC688B	"	5,000	00	3,700	00	3,700	00
"	BC690B	"	5,000	00	3,250	00	5,000	00 (f)
T. W. Worth.....	BC723B	Okanagan Falls.....	5,400	00	5,265	00	5,265	00
Barlee & Farris.....	BC2065B	Okanagan Mission.....	5,967	00	5,717	00	5,717	00
F. E. Collett.....	BC919A	Oliver.....	5,482	00	1,398	09	5,344	97
"	BC2063B	"	5,000	00	4,695	50	4,695	50
"	BC2068B	"	6,000	00	3,240	00	3,240	00
E. E. Crowder.....	BC2136B	"	5,000	00	5,000	00	5,000	00 (f)
"	BC1424B	"	5,250	00	5,250	00	5,250	00 (f)
"	BC1106B	"	5,000	00	5,000	00	5,000	00 (f)
Jorgan Listug.....	BC1438B	"	5,120	00	3,366	00	5,120	00 (f)
"	BC2339B	"	5,000	00	4,710	00	4,710	00
"	BC2630B	"	5,235	00	4,945	00	4,945	00
P. G. Coates.....	BC1545A	Osoyoos.....	5,300	00	4,392	00	4,392	00
H. R. Hatfield.....	BC1164B	Penticton.....	5,999	00	5,999	00	5,999	00 (f)
Rankel & Bendig.....	BC824B	"	5,380	00	2,286	50	5,380	00 (f)
George Longmuir.....	BC2184B	Pitt Meadows.....	5,000	00	1,586	63	1,586	63
William Riley.....	BC230B	Port Alberni.....	5,600	00	1,115	00	5,600	00 (f)
Rickley & McLennan.....	BC2703B	Port Hammond.....	5,720	00	3,078	00	3,078	00
Armas Virta.....	BC2704B	"	5,450	00	2,943	00	2,943	00
F. G. Laidlaw.....	BC616B	Port Moody.....	7,700	00	2,425	50	2,425	50
D. M. Beaton.....	BC1344B	Qualicum Beach.....	6,000	00	5,750	00	5,750	00
R. Trites.....	BC731B	Quesnel.....	5,695	00	142	38	5,695	00 (f)
George Cecchetto.....	BC896B	Revelstoke.....	6,000	00	1,150	00	6,000	00 (f)
"	BC1436B	"	7,563	00	6,198	25	7,285	75
"	BC1542B	"	7,550	00	4,077	00	4,077	00
Pradolini Bros.....	BC1628B	"	5,000	00	3,625	00	4,875	00
E. N. Rear.....	BC1894B	"	5,400	00	729	00	729	00
J. E. Atkins.....	BC2380B	Richmond(Eburne).....	6,550	00	6,550	00	6,550	00 (f)
James Auld & Co. Ltd.....	BC2143B	"	5,150	00	2,781	00	2,781	00
S. D. Buzzelle.....	BC2217B	"	5,819	40	5,819	40	5,819	40 (f)
"	BC1997B	"	5,640	00	5,640	00	5,640	00 (f)
G. A. Copley.....	BC1639B	"	5,385	00	4,407	90	4,407	90
DeLuxe Home Builders.....	BC874B	"	5,210	00	1,953	75	5,079	75
"	BC1093B	"	5,591	00	2,236	40	5,591	00 (f)
"	BC1151B	"	5,200	00	1,950	00	5,070	00
"	BC1212B	"	5,491	00	3,583	73	5,353	75
"	BC1456B	"	6,283	00	4,550	93	6,125	93
"	BC716B	"	5,145	00	3,050	00	4,079	00
"	BC1999B	"	5,563	00	1,752	34	1,752	34
"	BC2086B	"	5,300	00	3,180	00	3,180	00
"	BC2144B	"	5,580	00	2,283	00	2,283	00
"	BC2189B	"	5,200	00	2,870	00	2,870	00
"	BC2216B	"	5,430	00	1,900	50	1,900	50
Franklin & Tomlinson.....	BC2858B	"	5,000	00	4,750	00	4,750	00
S. P. Kirkpatrick.....	BC1280B	"	7,500	00	7,250	00	7,250	00
J. E. Knull & Sons, Ltd.....	BC1137B	"	5,009	00	1,577	83	1,577	83
Roderick MacLean.....	BC2388B	"	5,200	00	1,638	00	1,638	00
Richmond Construction Co.....	BC2922B	"	5,670	00	765	45	765	45
Andrew Shynkowich.....	BC2569B	"	6,200	00	3,348	00	3,348	00

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

INDIVIDUAL HOUSES ON WHICH PAYMENTS HAVE BEEN MADE—Concluded

Vote 484—Continued

BRITISH COLUMBIA DISTRICT—Concluded

Contractor	Contract No.	Location	Amount of Contract	Payments 1947-48	Payments to date
			\$ cts.	\$ cts.	\$ cts.
Simmons & Jarvis.....	BC2713B	Richmond (Eburne)....	6,000 00	3,240 00	3,240 00
H. C. Woodcock.....	BC2883B	".....	5,131 00	2,770 74	2,770 74
Creighton-Horswill Construc- tion Co.....	BC2742B	Robson.....	5,985 00	1,885 28	1,885 28
Edward Garside.....	BC3074B	Saanich.....	5,100 00	688 50	688 50
L. J. Painter.....	BC1127B	".....	5,500 00	3,725 00	3,725 00
Calvert Construction Co.....	BC2528B	Salmon Arm.....	5,450 00	4,500 00	4,500 00
D. L. Murchison.....	BC2172B	".....	5,450 00	5,133 75	5,133 75
D. W. Burnett.....	BC1054C	Sooke.....	7,500 00	4,875 00	7,500 00 (f)
R. G. Nixon.....	BC1116B	".....	5,700 00	4,710 00	4,860 00
Alexander Baillie.....	BC1610B	Summerland.....	5,029 50	2,715 93	2,715 93
J. P. L. Archambault.....	BC752B	Trail.....	5,600 00	3,380 00	4,220 00
H. A. Erickson.....	BC757B	".....	5,000 00	675 00	675 00
S. H. Craven.....	BC810B	Vancouver.....	5,000 00	2,700 00	2,700 00
David Howrie, Ltd.....	BC220B	Vernon.....	5,270 00	2,108 00	5,270 00 (f)
".....	BC2261B	".....	6,170 00	3,331 80	3,331 80
".....	BC2806B	".....	6,106 00	3,297 24	3,297 24
".....	BC2824B	".....	5,912 00	1,862 10	1,862 10
Morris & Sanderson.....	BC2808B	".....	5,600 00	3,024 00	3,024 00
".....	BC2856B	".....	6,200 00	3,348 00	3,348 00
R. C. A. Wylie.....	BC2840B	".....	5,450 00	2,943 00	2,943 00
L. Bergstrom.....	BC474B	Victoria.....	5,000 00	625 00	5,000 00 (f)
L. A. Bradley.....	BC2062B	".....	5,000 00	1,575 00	1,575 00
J. P. Brown.....	BC2829B	".....	5,400 00	3,402 00	3,402 00
H. R. Brown.....	BC1085B	".....	5,300 00	3,312 50	5,167 50
R. E. Burkholder.....	BC1353B	".....	6,000 00	5,100 00	6,000 00 (f)
W. R. Cannon.....	BC2269B	".....	5,000 00	5,000 00	5,000 00 (f)
George Fane.....	BC1308B	".....	5,500 00	3,300 00	3,300 00
George Farmer.....	BC504B	".....	6,700 00	5,695 00	6,700 00 (f)
".....	BC1169B	".....	7,200 00	2,880 00	7,200 00 (f)
".....	BC1251B	".....	5,500 00	3,575 00	5,500 00 (f)
Edward Garside.....	BC2415B	".....	6,000 00	5,750 00	5,750 00
R. G. Gilchrist.....	BC684B	".....	5,000 00	2,775 00	3,825 00
Edward Homes.....	BC2540B	".....	7,000 00	4,410 00	4,410 00
F. E. Loveless.....	BC1019B	".....	5,100 00	3,360 00	3,360 00
Modernage Builders, Ltd.....	BC591B	".....	6,300 00	157 50	6,300 00 (f)
F. C. Morris.....	BC1216B	".....	6,520 00	3,912 00	3,912 00
".....	BC1431B	".....	5,500 00	3,300 00	3,300 00
R. W. F. Moyer.....	BC693B	".....	5,200 00	1,600 00	4,820 00
Paine & Townsend.....	BC800B	".....	5,120 00	3,328 00	5,120 00 (f)
Robert Noble, Jr.....	BC1086B	".....	5,986 00	2,394 40	5,986 00 (f)
Sutton & Sons.....	BC1412B	".....	6,700 00	4,221 00	4,221 00
S. E. Weismiller.....	BC1965B	".....	6,000 00	5,850 00	5,850 00
E. H. Whitehead.....	BC1084B	".....	5,000 00	2,750 00	4,500 00
A. F. Johnston.....	BC656B	Westbank.....	7,750 00	4,456 25	4,456 25
J. W. Madduck.....	BC336B	".....	5,500 00	984 65	5,047 15
L. J. Bennett.....	BC559B	West Vancouver.....	7,000 00	3,500 00	7,000 00 (f)
Heaton & Hassard.....	BC655B	".....	5,000 00	2,700 00	2,700 00
Herriek Borrell.....	BC1331B	".....	6,380 00	3,445 20	3,445 20
T. J. Taylor.....	BC1282B	Westview.....	5,250 00	3,412 50	5,250 00 (f)
R. Y. Phillips.....	BC1684B	White Rock.....	5,085 00	2,257 88	4,957 88

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE

Vote 484—Continued

NOVA SCOTIA

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1947-48	Payments to date
				\$ cts.	\$ cts.	\$ cts.
(C) J. & D. A. Harquail Co. Ltd.	NS115P	10	Sydney.....	11,767 95	3,758 85	11,767 95 (f)
(C) " " " "	NS74P	15	Truro.....	101,243 62	95	101,243 62 (f)

PRINCE EDWARD ISLAND

(C) J. & D. A. Harquail Co. Ltd.	PEI66P	10	Charlottetown..	65,444 10	1 57	65,444 19 (f)
(C) " " " "	PEI61P	5	Summerside....	35,241 08	84	35,241 08 (f)

NEW BRUNSWICK

(C) J. & D. A. Harquail Co. Ltd.	NB110P	5	Bathurst.....	33,484 58	76	33,484 58 (f)
(C) " " " "	NB80P	10	Campbellton...	75,285 12	15,031 89	75,285 12 (f)
Precision Built Homes...	NB20P	2	Fredericton....	10,118 00	5,060 80	10,018 00
(C) J. & D. A. Harquail Co. Ltd.	NB131P	5	Newcastle.....	44,488 44	18,210 51	44,488 44 (f)
(C) " " " "	NB104P	15	Sackville.....	121,655 91	25,439 02	121,655 91 (f)
Precision Built Homes...	NB88P	4	Shediac.....	20,140 00	10,112 00	19,940 00
(C) J. & D. A. Harquail Co. Ltd.	NB136P	5	Sussex.....	44,169 37	18,112 07	44,169 37 (f)

QUEBEC

(C) C. O. Boisvert.....	QUE65P	17	Boucherville...	194,578 80	.....	97,710 81
E. Poudrette.....	"	Repairs	"	5,000 00	5,000 00	5,000 00 (f)
R. A. Blyth & Co.....	QUE12P	Sewer	Pointe Claire...	73,353 84	4,175 66	73,353 84 (f)
" " " "	"	Water	"	70,639 02	5,424 22	70,639 02 (f)
" " " "	"	Roads and drainage	"	61,174 01	35,000 73	61,174 01 (f)
Concrete Waterproofing & Restoration Ltd.....	"	Repairs	"	19,485 00	19,391 50	19,391 50
L. Gilbert.....	"	Drain repairs	"	10,300 00	10,300 00	10,300 00 (f)
(C) L. G. Ogilvie Co., Ltd....	"	100	"	840,000 00	51,703 91	817,591 72
Town of Pointe Claire...	"	Water and sewers	"	70,000 00	25,000 00	70,000 00 (f)

OTTAWA DISTRICT

Hill-Clark-Francis, Ltd....	OT34P	Water	Rideau View...	12,173 72	7,575 13	12,173 72 (f)
Nepean Township.....	"	Roads	"	15,000 00	11,508 16	11,508 16
Storms Contracting Co. Ltd.	"	Sewers	"	40,224 90	4,022 49	40,224 90 (f)
" " " "	"	Water	"	66,972 37	6,692 55	66,972 37 (f)
General Supply Company of Canada	"	"	Woodroffe....	5,002 10	5,002 10	5,002 10 (f)
(C) Hill-Clark-Francis, Ltd....	OT12P	12	"	85,200 27	12,175 19	85,200 27 (f)
Storm Contracting Co. Ltd.	"	Water	"	8,638 13	863 82	8,638 13 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

TORONTO DISTRICT

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1947-48	Payments to date
				\$ cts.	\$ cts.	\$ cts.
(C) Frontenac Construction Co., Ltd.	O158P	8	Belleville.	73,000 00	2,486 89	72,779 40
T. E. Flaxman.	O232P	4	Bowmanville...	22,882 20	2,787 88	23,116 34 (f)
(C) Hill-Clark-Francis, Ltd.	O135P & O144P	25	Brantford.	187,500 00	1,584 73	162,147 25
R. A. Blyth & Co.	O218P & O255P	Roads	Campbellford..	16,511 13	7,855 23	14,513 71
(C) Frontenac Construction Co., Ltd.	O9007P	10	" ..	80,000 00	2,152 24	78,231 88
(C) W. H. Yates Construction Co.	O258P	97	Hamilton.	602,011 13	43,450 45	601,554 40
Storms Contracting Co., Ltd.	"	Water	" ..	55,573 27	950 86	55,555 30 (f)
(C) W. H. Yates Construction Co.	O253P	93	" ..	535,342 50	18,840 09	508,978 16 (f)
(C) Hill-Clark-Francis, Ltd.	O317P	10	New Liskeard..	77,954 70	23,154 55	77,954 70 (f)
(C) " "	O207P	8	Newmarket.	64,000 00	6,193 43	63,867 28 (f)
The R. Timms Construction, Ltd.	O175P	10	Niagara Falls..	55,893 45	2,789 06	49,890 30 (f)
Scott Jackson Construction Co., Ltd.	"	Roads	" ..	21,172 67	1,731 26	17,312 60 (f)
(C) Hill-Clark-Francis, Ltd.	O298P	12	North Bay.	96,574 54	40,387 97	97,064 49
(C) Frontenac Construction Co., Ltd.	O230P	15	Oshawa.	125,618 32	3,459 89	117,599 32
R. A. Blyth & Co.	O198P	Roads	Owen Sound...	5,579 62	4,971 26	4,971 26
B. K. Boothe Construction Co.	"	Water	" ..	18,277 14	2,499 36	18,277 14 (f)
Dick Construction & Engineering Co.	O190P	Water	Port Colborne..	9,331 52	2,518 55	9,213 84 (f)
Scott Jackson Construction Co., Ltd.	"	Roads	" ..	8,429 40	694 05	6,940 50 (f)
(C) Frontenac Construction Co., Ltd.	O259P	4	Port Hope.	33,368 08	794 09	29,546 19
Scott Jackson Construction Co., Ltd.	O166P	Roads	St. Catharines..	18,401 21	2,474 56	13,810 65 (f)
(C) George V. Hannah.	O152P	30	Sault Ste. Marie	187,123 57	3,734 75	186,214 46 (f)
(C) Frontenac Construction Co., Ltd.	O38P & O63P	106	Scarborough. ..	860 000 00	29,806 84	838,125 95
" " "	O38P	Roads	" ..	15,372 72	710 10	7,117 09
MacDonald Construction Co.	O63P	Painting Int..	" ..	16,000 00	3,672 00	3,672 00
Scott Jackson Construction Co., Ltd.	O63P	Sewers	" ..	15,537 75	1,356 53	9,168 29 (f)
(C) Hill-Clark-Francis, Ltd.	O286P	4	Simcoe.	29,746 96	7,738 63	29,736 86 (f)
(C) " "	O242P	10	Sudbury.	76,450 00	1,229 42	73,661 28
(C) " "	O162P	50	Toronto.	388,459 47	102,659 94	357,039 76
R. A. Blyth & Co.	"	Roads	" ..	29,513 66	19,215 73	29,513 66 (f)
Ruscica Bros. Co.	"	Water	" ..	22,458 00	540 78	23,037 57 (f)
(C) Hill-Clark-Francis, Ltd.	O227P	90	" ..	601,500 00	4,248 97	594,151 99 (f)
R. A. Blyth & Co.	"	Roads	" ..	31,854 37	12,685 59	31,854 37 (f)
Ruscica Bros. Co.	"	Water	" ..	24,080 00	704 12	24,080 00 (f)
(C) Hill-Clark-Francis, Ltd.	O298P	12	" ..	97,095 45	40,418 93	97,095 45
Scott Jackson Construction Co. Ltd.	O270P	Water	" ..	10,726 04	1,205 18	9,662 51 (f)
(C) John Maguire Construction Co.	O147P & O208P	124	" ..	953,837 89	29,655 97	927,489 72 (f)
R. A. Blyth & Co.	"	Roads	" ..	48,456 39	21,290 89	48,356 39 (f)
British Canadian Construction Co.	"	Water	" ..	17,739 68	121 84	17,739 68 (f)
" " "	O162P	Watermain	" ..	5,115 75	3,304 06	3,304 06

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

TORONTO DISTRICT—Concluded

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1947-48	Payments to date
				\$ cts.	\$ cts.	\$ cts.
R. A. Blyth & Co.....	O240P	Roads	Toronto.....	13,484 02	2,026 06	10,108 84
Ruscica Bros. Co.....	"	Water	"	11,590 68	227 27	10,413 30 (f)
(C) J. S. Laxton & Son.....	"	30	"	216,000 00	2,177 35	214,757 84 (f)
Bruce de Santi Construction Co.....	O63P	Septic tank field beds	"	10,240 00	5,698 77	5,698 77
G. W. Porter Construction Co.....	O125P	Roads	"	8,416 67	8,323 10	8,323 10 (f)
Scott Jackson Construction Co.....	O215P	Roads	Welland.....	14,183 22	1,709 88	12,333 80 (f)
Dick Construction & Engineering Co.....	"	Water	"	13,814 22	5,596 43	10,663 73
M. C. Rice Construction Co.....	O147P	Storm sash	Weston.....	9,083 70	8,109 00	8,109 00
Bruce de Santi Construction Co.....	O38P	Watermain	"	6,033 15	4,286 53	4,826 53
(C) Frontenac Construction Co. Ltd.....	O288P	5	Whitby.....	43,000 00	1,248 78	41,430 93

LONDON DISTRICT

(C) Hill-Clark-Francis, Ltd...	OL228P	4	Galt.....	26,291 66	5,187 37	26,291 66 (f)
(C) " " ..	OL238P	8	Guelph.....	56,613 82	9,813 13	56,613 82 (f)
(C) " " ..	OL244P	4	Ingersoll.....	32,287 59	3,092 17	32,287 59 (f)
(C) " " ..	OL276P	8	Kitchener.....	56,997 26	12,240 38	56,997 26 (f)
Scott Jackson Construction Co., Ltd.....	OL22P	Water mains and House services	London.....	71,980 93	53,097 73	71,980 93 (f)
Wainwright Construction Co.....	OL26P					
	OL86P					
	OL21P	Roads and driveways				
	OL22P					
	OL26P					
	OL27P					
	OL45P		"	39,242 30	9,435 73	39,242 30 (f)
(C) Hill-Clark-Francis, Ltd...	OL86P					
	OL21P					
	OL22P					
	OL26P					
	OL27P					
	OL45P					
	OL86P	85	"	751,426 26	95,426 12	740,814 66
Scott Jackson Construction Co., Ltd.....	OL86P	Drainage and grading	"	11,260 18	1,126 02	11,260 18 (f)
Hill-Clark-Francis, Ltd...	OL9003P	Reservoir and Pump				
		House	"	17,275 64	17,275 64	17,275 64 (f)
(C) " " ..	OL264P	4	Mount Forest..	34,724 20	21,616 51	34,724 20 (f)
K. A. Morrison.....	OL246P	Water mains				
	OL269P		Sarnia.....	10,456 76	1,045 67	10,456 76 (f)
	OL9010P					
Weston Construction Co., Ltd.....	OL235P	Water mains	Stratford.....	9,173 05	3,392 26	9,173 05 (f)
" " ..	"	Sewers	"	11,894 00	1,925 55	9,716 85

(f) Including final payment.

Housing Contracts of \$5,000 or over—Continued

MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—Continued

Vote 484—Continued

LONDON DISTRICT—Concluded

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1947-48	Payments to date
				\$ cts.	\$ cts.	\$ cts.
(C) Hill-Clark-Francis, Ltd...	"	8	Stratford.....	70,839 30	9,826 41	65,149 29
Ryan Contracting Co., Ltd.	OL248P	Roads sewers and driveways	Windsor.....	80,463 10	27,495 75	59,754 46
" "	OL168P	Drainage	"	7,639 20	6,302 61	6,302 61
" "	OL248P	Water mains	"	38,370 01	38,370 01	38,370 01 (f)
" "	OL168P	Roads driveways and drainage	"	26,085 31	431 96	26,085 31 (f)
R. A. Blyth & Co.....	OL95P	Roads	Woodstock....	7,709 37	5,037 14	5,037 14
	OL134P	"	"			
	OL235P	"	Stratford			
(C) Hill-Clark-Francis, Ltd...	OL134P	4	Woodstock....	66,931 08	8,679 03	66,931 08 (f)
	OL95P		"			

MANITOBA DISTRICT

(C) Bird Construction Co. Ltd.	M45P	90	Charleswood...	586,041 70	794 35	586,041 70 (f)
(C) " "	M354P	72	St. Vital.....	448,199 21	2,210 21	448,199 21 (f)
(C) " "	M57P	56	St. Paul.....	332,822 72	869 88	332,822 72 (f)
Arvo Tuomi.....	M313P	12	Port Arthur, Ont.....	72,008 10	1,200 00	72,008 10 (f)
A. Freiheit.....	M203P	6	Dauphin.....	21,816 00	100 00	21,816 00 (f)

SASKATCHEWAN

City of North Battleford.	SK243P	Sewers and water	North Battleford.....	15,328 08	14,478 85	14,478 85
(C) City of Prince Albert....	SK244P	Sewers and water	Prince Albert..	44,377 40	2,218 88	44,377 40 (f)
W. C. Wells Limited.....	SK240P	Sewers and water	Regina.....	36,122 72	310 36	36,122 72 (f)
Poole Construction Company Limited.....	SK253P	Sewers and water	Saskatoon.....	43,015 80	3,799 47	43,015 80 (f)

ALBERTA

Bennett & White Construction Co., Ltd.....	A32P	25	Calgary.....	120,264 53	2,600 00	120,264 53 (f)
" "	A363P	22	"	103,941 12	2,300 00	103,941 12 (f)
" "	A32P	20	"	99,213 75	2,125 00	99,213 75 (f)
" "	A363P	38	"	166,271 62	4,825 00	166,271 62 (f)
(D) E. E. Beckett.....	A451P	12	Edmonton.....	69,631 81	27,909 85	68,079 85
City of Edmonton.....	A374P	Water, roads and sewers	"	87,458 00	10,753 00	82,458 00
(D) E. B. Killips.....	A447P	23	"	138,050 16	44,491 74	135,808 22
(D) J. W. McKee.....	A450P	8	"	45,461 25	17,224 73	44,829 73
(D) United Builders.....	A449P	6	"	36,598 76	16,363 44	35,338 44
Bennett & White Construction Co., Ltd.....	A375P	30	Lethbridge....	140,961 53	3,000 00	140,961 53 (f)
City of Lethbridge.....	A375P	Water, roads and sewers	"	53,080 36	3,500 00	47,000 36
Bennett & White Construction Co., Ltd.....	A332P	25	Red Deer.....	115,388 01	2,500 00	115,388 01 (f)

(f) Including final payment.

Housing Contracts of \$5,000 or over—*Concluded*MULTIPLE HOUSING PROJECTS ON WHICH PAYMENTS HAVE BEEN MADE—*Concluded*Vote 484—*Concluded*

BRITISH COLUMBIA

Contractor	Contract No.	No. of Houses, etc.	Location	Estimated Amount of Contract	Payments 1947-48	Payments to date
				\$ cts.	\$ cts.	\$ cts.
Mix Brothers Construction Co.....	A21P1	Demolition..	Prince Rupert..	109,199 75	12,427 54	109,199 75 (f)

(f) Including final payment.

- (C) Contracts awarded on a basis of cost, plus fixed fee per house, and paid to contractors in varying amounts, the highest being \$225 per housing unit. All others are firm price contracts.
- (D) Originally Individual House Contracts taken over by the Director for completion and included under Multiple Housing Projects for 1948.

PUBLIC ACCOUNTS

Part III

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT OF CANADA TO MARCH 31, 1948

Sec Appendix		Original Amount of Grant Con- tributed, Loan or Guarantee	Amount Repaid, Transferred or Discharged	Amount Written off	Amount Outstand- ing in Public Accounts as at March 31, 1948	Guarantees Outstanding as at March 31, 1948
	CANADIAN NATIONAL RAILWAY SYSTEM INCLUDING PREDECESSOR COM- PANIES AND CANADIAN GOVERNMENT RAILWAYS—					
	<i>Land Grants</i> (Number of acres).....	5,728,192				
A	<i>Cash Contributions—</i>					
B	Cash Subsidies.....	\$ 44,179,077 92		\$ 44,179,077 92	\$ 377,724,513 78	
C	Capital and Construction Expenditures.....	377,724,513 78		514,339,483 43		
D	Deficits and Operating Expenditures.....	514,339,483 43				
	Totals.....	\$ 936,243,075 13		\$ 558,518,561 35	\$ 377,724,513 78	
	<i>Loans and Advances—</i>					
E	Loans for Capital Expenditures and Deficits.....	\$ 733,592,151 86	\$ 89,731,593 60	\$ 265,342,423 24	\$ 378,518,135 02	
F	Loans for Betterment of and Repairs to Railway Equipment.....	1,183,592 65	1,183,592 65			
G	Railway Equipment purchased and sold to Railway under a Hire- purchase agreement.....	91,872,555 87	51,386,867 14		40,485,688 73	
H	Temporary Loans and Advances including Loans made in connec- tion with Government's Relief Program.....	1,492,927,584 32	789,490,147 90		703,467,436 42	
	Totals.....	\$ 2,319,575,884 70	\$ 931,762,201 20	\$ 265,342,423 24	\$ 1,122,471,290 17	
I	<i>Stock Purchased</i>	(a) \$10,000,000 00			(b) \$18,000,000 00	
J	<i>Guarantees—</i>					
	Loans Guaranteed as to Principal and Interest by Govern- ment.....	\$ 1,314,515,436 55	\$ 831,012,468 12			\$ 483,502,968 43
K	Loans Guaranteed as to Interest only by Government.....	216,207,141 67	207,993,041 28			\$ 8,304,100 39
	Totals.....	\$ 1,530,722,578 22	\$ 1,038,915,509 40			\$ 491,807,068 82
L	<i>Sundry Assistance</i>	\$ 58,358,242 77		\$ 41,464,522 58	\$ 16,893,720 19	
	CANADIAN PACIFIC RAILWAY COMPANY AND OTHER COMPANIES NOW COM- PRISED IN THAT SYSTEM—					
	<i>Land Grants</i> (number of acres).....	32,848,477				
A	<i>Cash Contributions—</i>					
B	Cash Subsidies.....	\$ 24,175,757 91		\$ 24,175,757 91	\$ 63,452,118 34	
C	Capital and Construction Expenditures.....	63,452,118 34		—98,510 13		
D	Operating Expenditures.....	—98,510 13				
	Totals.....	\$ 87,629,366 12		\$ 24,077,247 78	\$ 63,452,118 34	

STATEMENT OF ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT OF CANADA TO MARCH 31, 1948—Concluded

See Appendix		Original Amount of Grant Contribution, Loan or Guarantee	Amount Repaid Transferred or Discharged	Amount Written off	Amount Outstanding Public Accounts as at March 31, 1948	Guarantees Outstanding as at March 31, 1948
	<i>Loans and Advances—</i>					
E	Loans for Capital Expenditures and to Assure Dividends during construction.....	\$ 29,465,512 00	(c) \$29,031,612 00		\$ 433,900 00	
F	Loans for Betterment of and Repairs to Railway Equipment.....	1,270,000 00	1,270,000 00			
G	Railway Equipment purchased and sold to Railway under a Hire-purchase agreement.....	15,681,489 64	15,681,489 64			
H	Temporary Loans and Advances including Loans made in connection with Government's Relief Program.....	8,501,922 71	7,054,700 00		1,447,222 71	
	Totals.....	\$ 54,918,924 35	\$ 53,037,801 64		\$ 1,881,122 71	
J	<i>Guarantees—</i>					
	Loans Guaranteed as to Principal and Interest by Government.....	\$ 75,000,000 00	\$ 75,000,000 00			
L	<i>Sundry Assistance—</i>			\$ 2,383,042 81		
	Totals.....	\$ 75,000,000 00	\$ 75,000,000 00	\$ 2,383,042 81		
	<i>OTHER RAILWAYS—</i>					
	<i>Cash Contributions—</i>					
B	Cash Subsidies.....	\$ 7,760,385 26		\$ 7,760,385 26		
C	Capital and Construction Expenditures.....	57,316,412 84			\$ 57,316,412 84	
D	Deficits and Operating Expenditures.....	4,586,270 36		4,586,270 36		
	Totals.....	\$ 69,663,068 46		\$ 12,346,655 62	\$ 57,316,412 84	

M This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Government. The interest was never taken into the accounts of the Government but interest amounting to \$530,832,597.67 was shown on the books of the Railway. The total interest calculated up to December 31, 1936, was \$574,781,637.01. Any claim the Government may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railways Capital Revision Act of 1937.

(a) Amount paid by Government in acquiring 600,000 shares of the capital stock of the Canadian Northern Railway Company.

(b) Initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company (See detailed explanation in Appendix I).

(c) Of this amount \$7,880,912 was not used for capital expenditures but represented the balance due by the Company under agreement made in 1883 for the creation of a fund to be held by the Government to represent dividends of 5 per cent per annum for ten years on the Company's outstanding stock in an endeavour to assist in financing construction through the sale of additional stock. The amount on deposit with the Government was, at all times, more than sufficient to meet the payments which, under the agreement, the Government undertook to make. The obligation of the Company was fully discharged in 1886, some years in advance of its due date (See Note E to Appendix E, Page 29).

APPENDIX A

LAND GRANTS

	Authority	Number of Acres
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>		
Canadian Northern Railway Company.....	Chapter 4, 1889 Chapter 4, 1890	3,422,528
Manitoba and Southeastern Railway Company.....	Chapter 4, 1890	680,320
Qu'Appelle, Long Lake and Saskatchewan Railway Company.....	Chapter 60, 1885 Chapter 23, 1887	(a) 1,625,344
		5,728,192
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System—</i>		
Alberta Railway and Irrigation Company.....	Chapter 74, 1884 Chapter 60, 1885 Chapter 22, 1887 Chapter 4, 1889 Chapter 3, 1890	1,101,712
Calgary and Edmonton Railway Company.....	Chapter 4, 1890	1,820,685
Canadian Pacific Railway Company.....	Chapter 1, 1881	(b) 25,000,000
Canadian Pacific Railway Company—Souris Branch.....	Chapter 4, 1890 Chapter 10, 1891	1,408,704
Canadian Pacific Railway Company—Pipestone Branch.....	Chapter 6, 1894	200,320
Great Northwest Central Railway Company.....	Chapter 11, 1886	320,000
Manitoba and Northwestern Railway Company.....	Chapter 60, 1885 Chapter 11, 1886	1,501,376
Manitoba and Southwestern Colonization Railway.....	Chapter 60, 1885 Chapter 10, 1891	1,396,800
Saskatchewan and Western Railway Company.....	Chapter 6, 1894	98,880
		32,848,477
Grand Total.....		(c) 38,576,669

(a) Land disposed of by original owners of Q.L.L. & S. Ry. before acquisition by Canadian Northern Interests.

(b) 6,793,014 acres of this grant were relinquished by the Canadian Pacific Railway Company in partial payment of a loan received from the Dominion Government. The land was valued at \$1.50 per acre and amounted to \$10,189,521.33. (See Appendix E).

(c) Excludes grants for right-of-way, station grounds and townsite purposes amounting to 97,988 acres.

APPENDIX B

CASH SUBSIDIES

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—				
Atlantic and Lake Superior Railway.....	Chap. 7, 1901	{ 1901-02 1902-03 1903-04 1904-05 1914-15 1923-24	14,800 00 52,353 98 37,000 00 42,336 86 18,449 17 —1,521 82	163,418 19
Atlantic, Quebec and Western Railway.....	{ Chap. 57, 1903 Chap. 51, 1910	{ 1907-08 1908-09 1909-10 1910-11 1911-12 1912-13	64,000 00 92,672 00 208,896 00 31,334 40 91,279 60 414,618 00	902,800 00
Baie des Chaleurs Railway, Quebec.....	{ Chap. 25, 1883 Chap. 8, 1884 Chap. 3, 1889	{ 1886-87 1887-88 1888-89 1889-90 1893-94	250,000 00 50,300 00 75,200 00 148,675 00 95,825 00	620,000
Bay of Quinte Railway.....	{ Chap. 7, 1889 Chap. 43, 1906	{ 1902-03 1903-04 1906-07	19,200 00 49,920 00 72,602 45	141,722 45
Beauharnois Junction Railway.....	{ Chap. 24, 1887 Chap. 2, 1893	{ 1888-89 1889-90 1895-96	54,650 00 4,250 00 3,500 00	62,400 00
Belleville and North Hastings Railway.....	{ Chap. 59, 1885 Chap. 10, 1886	{ 1888-89	21,888 00	21,888 00
Brockville, Westport and Sault Ste. Marie Railway.....	{ Chap. 59, 1885 Chap. 8, 1891 Chap. 4, 1894 Chap. 43, 1906	{ 1888-89 1890-91 1891-92 1906-07	45,000 00 47,400 00 12,800 00 35,600 00	140,800 00
Buctouche and Moncton Railway.....	{ Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	{ 1886-87 1887-88 1889-90 1890-91 1893-94	40,480 00 20,573 57 4,366 00 1,600 43 34,580 00	101,600 00
Canada Atlantic Railway.....	{ Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887	{ 1885-86 1886-87 1888-89 1889-90 1890-91	48,480 00 44,384 00 9,491 20 149,812 00 30,188 00	282,355 20
Canada Eastern Railway—formerly Northern and Western Railway, N.B., including Chatham Branch Railway....	{ Chap. 25, 1883 Chap. 8, 1884 Chap. 59, 1885 Chap. 10, 1886 Chap. 4, 1894 Chap. 7, 1899	{ 1885-86 1886-87 1887-88 1888-89 1889-90 1891-92 1894-95 1899-1900	128,000 00 18,200 00 159,400 00 6,300 00 100 00 24,439 84 30,400 00 8,000 00	374,839 84

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Con.</i>				
		1884-85	25,088 00	
		1889-90	20,000 00	
	(Chap. 8, 1884	1890-91	9,500 00	
	Chap. 8, 1891	1891-92	24,100 00	
	Chap. 2, 1893	1894-95	32,000 00	
Canadian Northern Quebec Railway—formerly Great	Chap. 4, 1894	1895-96	32,000 00	
Northern Railway, Quebec.....	Chap. 4, 1897	1898-99	32,000 00	
	Chap. 8, 1900	1900-01	345,323 11	
	Chap. 34, 1904	1902-03	37,777 20	
	Chap. 40, 1907	1907-08	256,870 40	
	Chap. 63, 1908	1908-09	55,449 60	
	Chap. 48, 1912	1909-10	164,172 29	
		1910-11	144,608 51	
		1911-12	86,468 03	1,265,357 14
Canadian Northern Alberta Railway.....	(Chap. 7, 1912	1913-14	2,832,024 00	
	Chap. 10, 1913	1914-15	262,080 00	
		1918-19	25,896 00	3,120,000 00
Canadian Northern Ontario Railway.....		1905-06	651,264 00	
		1906-07	420,068 00	
		1907-08	244,224 00	
		1908-09	556,864 00	
	(Chap. 57, 1903	1909-10	250,982 40	
	Chap. 40, 1907	1910-11	116,889 60	
	Chap. 63, 1908	1912-14	8,948,809 47	
	Chap. 10, 1913	1914-15	2,343,335 80	
		1915-16	495,604 83	
		1916-17	358,180 41	
		1917-18	80,963 37	
		1918-19	17,909 32	14,485,635 20
Canadian Northern Railway, Ont., Man., and N.W.T.....	(Chap. 4, 1897	1900-01	537,600 00	
	Chap. 7, 1899	1901-02	939,891 00	
	Chap. 8, 1900	1902-03	57,485 00	
		1903-04	374,156 00	1,909,132 00
Canadian Northern Pacific Railway.....	Chap. 9, 1912	1912-13	2,705,378 00	
		1913-14	2,520,281 00	
		1914-15	178,077 80	
		1915-16	244,889 57	
		1917-18	338,893 63	5,987,520 00
Canadian Northern Quebec Railway—formerly	(Chap. 8, 1900	1903-04	191,595 00	
Chateauguay and Northern Railway.....	Chap. 57, 1903	1905-06	116,000 00	
	Chap. 34, 1904	1906-07	84,224 75	391,819 75
Cape Breton Extension Railway.....	(Chap. 5, 1894	1902-03	65,280 00	
	Chap. 7, 1899	1903-04	117,120 00	
	Chap. 57, 1903	1909-10	14,400 00	196,800 00
	Chap. 63, 1908			
Caraquet Railway, New Brunswick.....	(Chap. 25, 1883	1884-85	32,000 00	
	Chap. 8, 1884	1885-86	76,800 00	
	Chap. 24, 1887	1886-87	61,200 00	
		1887-88	40,050 00	
		1888-89	13,950 00	224,000 00
Central Ontario Railway.....	(Chap. 2, 1893	1900-01	67,200 00	
	Chap. 7, 1899	1907-08	76,861 36	
	Chap. 40, 1907	1908-09	35,404 64	
		1910-11	24,601 32	
		1911-12	826 17	
		1913-14	969 30	205,862 79

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Con.</i>				
Coast Line of Nova Scotia Railway (H. & S.W.).....	Chap. 4, 1897	{ 1897-98 1902-03 1903-04	90,400 00 60,000 00 9,600 00	160,000 00
Drummond County Railway, Quebec.....	{ Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1894-95 1898-99	15,057 00 13,815 00 12,428 00 136,000 00 5,105 00 13,435 00 92,096 00 136,000 00	423,936 00
East Richelieu Valley Railway (Q.M. & S.).....	Chap. 4, 1897	1898-99	69,952 00	69,952 00
Edmonton, Yukon and Pacific Railway.....	Chap. 40, 1907	1907-08	91,200 00	91,200 00
Elgin, Petitediac and Havelock Railway.....	{ Chap. 25, 1883 Chap. 3, 1888	{ 1885-86 1891-92	38,400 00 44,252 82	82,652 82
Fredericton and St. Mary's Bridge Company.....	Chap. 3, 1889	1888-89	30,000 00	30,000 00
Grand Trunk Railway—Victoria Bridge.....	{ Chap. 4, 1897 Chap. 12, 1898 Chap. 8, 1900	{ 1897-98 1898-99 1899-1900 1900-01	131,268 52 68,331 05 72,028 68 228,371 75	500,000 00
Grand Trunk, Georgian Bay and Lake Erie Railway.....	Chap. 2, 1893	1894-95	39,744 00	39,744 00
Grand Trunk Pacific Railway.....	Chap. 63, 1908	{ 1908-09 1909-10 1910-11	367,249 00 550,551 96 302,679 04	1,220,480 00
Great Eastern Railway, Quebec (Q.M. & S.).....	{ Chap. 24, 1887 Chap. 2, 1890 Chap. 8, 1891	{ 1886-87 1890-91 1891-92	19,200 00 16,300 00 4,845 00	40,345 00
Gulf Shore Railway, New Brunswick.....	{ Chap. 4, 1894 Chap. 4, 1897	{ 1896-97 1897-98	28,635 05 25,064 15	53,699 20
Halifax and Southwestern Railway.....	{ Chap. 57, 1903 Chap. 43, 1906	{ 1903-04 1904-05 1905-06 1906-07 1907-08	185,422 00 291,842 00 176,512 00 268,107 20 316,567 73	1,238,450 93
International Railway, N.B., formerly Restigouche and Western.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 7, 1901 Chap. 63, 1908 Chap. 51, 1910	{ 1898-99 1899-1900 1903-04 1905-06 1906-07 1908-09 1909-10 1910-11 1915-16	32,000 00 14,930 00 30,208 00 50,070 07 51,200 00 189,849 60 187,494 40 169,536 00 791 93	726,080 00
Inverness Railway and Coal Company.....	{ Chap. 4, 1897 Chap. 7, 1901 Chap. 57, 1903	{ 1900-01 1901-02 1902-03 1903-04	132,800 00 86,800 00 91,775 53 57,170 44	368,545 97

APPENDIX B—Continued

CASH SUBSIDIES—Continued

—	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian National Railway System, etc.—Con.				
Iroindale, Bancroft and Ottawa Railway.....	{ Chap. 8, 1884 Chap. 3, 1889 Chap. 4, 1897	1886-87	15,000 00	144,000 00
		1892-93	17,000 00	
		1893-94	32,000 00	
		1894-95	32,000 00	
		1896-97	48,000 00	
Kingston, Napanee and Western Railway.....	{ Chap. 25, 1883 Chap. 10, 1886 Chap. 24, 1887 Chap. 5, 1892	1883-84	32,000 00	208,732 80
		1884-85	57,600 00	
		1889-90	95,744 00	
		1890-91	7,600 00	
		1892-93	1,856 00	
		1893-94	13,932 80	
Lower Laurentian Railway—Great Northern.....	{ Chap. 24, 1887 Chap. 8, 1891	1886-87	64,430 00	217,600 00
		1887-88	28,383 00	
		1890-91	32,003 00	
		1891-92	92,784 00	
Liverpool and Milton Railway (H. & S.W.).....	Chap. 40, 1907	1910-11	32,000 00	32,000 00
Lotbinière and Megantic Railway.....	{ Chap. 5, 1892 Chap. 4, 1894	1893-94	35,200 00	96,000 00
		1894-95	38,400 00	
		1896-97	22,400 00	
Magnetawan River Railway, Ontario.....	Chap. 7, 1901	1902-03	3,552 00	3,552 00
Middleton and Victoria Beach Railway (H. & S.W.).....	Chap. 57, 1903	1904-05	47,789 00	125,760 00
		1905-06	50,303 80	
		1906-07	27,667 20	
Montfort Colonization Railway—Great Northern.....	{ Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 4, 1897	1893-94	32,000 00	167,440 00
		1894-95	35,200 00	
		1897-98	35,840 00	
		1898-99	64,400 00	
Montreal and Champlain Junction Railway.....	{ Chap. 59, 1885 Chap. 24, 1887 Chap. 3, 1888 Chap. 5, 1892	1885-86	30,000 00	103,600 00
		1887-88	16,400 00	
		1888-89	36,700 00	
		1889-90	5,400 00	
		1892-93	15,100 00	
Montreal and Province Line Railway.....	Chap. 7, 1901	1901-02	58,560 00	58,560 00
Montreal and Sorel Railway (Q.M. & S.).....	{ Chap. 59, 1885 Chap. 2, 1890	1885-86	64,972 00	93,757 57
		1886-87	4,950 00	
		1889-90	6,719 50	
		1890-91	17,116 07	
New Brunswick and Prince Edward Island Railway.....	Chap. 59, 1885	1886-87	97,440 00	113,440 00
		1887-88	16,000 00	
New Glasgow Iron, Coal and Railway Company.....	Chap. 5, 1892	1892-93	32,945 84	39,840 00
		1893-94	5,454 16	
		1895-96	1,440 00	
Northern and Pacific Junction Railway.....	{ Chap. 14, 1882 Chap. 25, 1883 Chap. 3, 1889 Chap. 2, 1890	1884-85	154,440 00	1,320,000 00
		1885-86	1,051,590 00	
		1886-87	78,370 00	
		1889-90	35,000 00	
		1890-91	600 00	

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian National Railway System, etc.—Con.</i>				
Nova Scotia Central Railway (H. & S.W.).....	{Chap. 24, 1887 Chap. 3, 1888 Chap. 2, 1893	{1889-90 1890-91 1891-92 1898-99	219,100 00 3,300 00 8,300 00 4,500 00	235,200 00
Ontario, Belmont and Northern Railway—Marmora Railway and Mining Co.....	{Chap. 2, 1893	1896-97	30,720 00	30,720 00
Oshawa Railway and Navigation Company.....	Chap. 2, 1893	1895-96	22,400 00	22,400 00
Ottawa, Arnprior and Parry Sound Railway.....	{Chap. 5, 1892 Chap. 4, 1897 Chap. 7, 1899	{1893-94 1894-95 1895-96 1897-98 1898-99	101,120 00 249,280 00 80,000 00 327,232 00 22,080 00	779,712 00
Parry Sound Colonization Railway.....	{Chap. 10, 1886 Chap. 3, 1889 Chap. 2, 1893	{1891-92 1892-93 1894-95 1895-96	30,400 00 28,320 00 68,780 00 24,800 00	152,800 00
Pembroke Southern Railway.....	Chap. 4, 1897	1899-1900	64,000 00	64,000 00
Port Arthur, Duluth and Western Railway.....	{Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892	{1890-91 1891-92 1892-93	87,000 00 70,075 00 114,125 00	271,200 00
Quebec Bridge Company.....	{Chap. 7, 1899 Chap. 8, 1900	{1900-01 1901-02 1902-03	74,570 00 167,430 00 132,353 33	374,353 33
Quebec and Lake St. John Railway.....	{Chap. 14, 1882 Chap. 25, 1883 Chap. 58, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1888 Chap. 3, 1889 Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 2, 1893 Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903 Chap. 51, 1910	{1883-84 1884-85 1885-86 1886-87 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 1893-94 1895-96 1905-06 1906-07 1907-08 1911-12	32,000 00 37,027 00 186,745 00 202,219 00 232,013 00 19,911 00 38,440 00 70,350 00 26,222 73 76,471 77 81,600 00 3,744 00 86,016 00 67,712 00 73,472 00 27,520 00	1,261,463 50
Quebec and Saguenay Railway.....	Chap. 48, 1912	{1911-12 1912-13 1913-14	104,992 00 27,641 60 116,167 68	248,801 28
South Norfolk Railway.....	Chap. 24, 1887	1888-89	54,400 00	54,400 00
South Shore Railway (Q.M. & S.).....	{Chap. 7, 1899 Chap. 8, 1900 Chap. 57, 1903 Chap. 63, 1908	{1899-1900 1900-01 1903-04 1904-05 1908-09 1909-10 1910-11 1911-12 1917-18	30,890 19 88,400 00 80,494 16 3,456 46 43,414 55 184,320 00 60,000 00 23,835 70 14,630 94	529,442 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

[illegible]

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
Canadian Pacific Railway Company, etc.—Con.				
Canadian Pacific Railway—Crow's Nest Pass.....	Chap. 5, 1897	{ 1897-98 1898-99 1899-1900 1900-01 1901-02 1902-03	453,750 00 2,322,500 00 340,000 00 205,524 00 22,946 00 60,000 00	3,404,720 00
Canadian Pacific Railway—Dymont Branch.....	Chap. 8, 1900	1902-03	22,336 00	22,336 00
Canadian Pacific Railway—Edmonton Bridge.....	Chap. 48, 1912	1913-14	126,000 00	126,000 00
Canadian Pacific Railway—Gimli to Icelandic River.....	Chap. 46, 1913	1915-16	80,032 00	80,032 00
Canadian Pacific Railway—Kootenay and Arrowhead.....	{Chap. 7, 1901 Chap. 34, 1904	{ 1902-03 1903-04 1904-05 1905-06	42,771 00 17,842 85 4,176 15 89,076 00	153,866 00
Canadian Pacific Railway—Moose Jaw Northwesterly.....	{Chap. 63, 1908 Chap. 46, 1913	{ 1909-10 1911-12 1913-14	303,360 00 78,432 00 103,682 27	485,474 27
Canadian Pacific Railway—Outlook Bridge.....	Chap. 48, 1912	1913-14	115,000 00	115,000 00
Canadian Pacific Railway—Pheasant Hills Branch.....	Chap. 57, 1903	{ 1903-04 1904-05	378,624 00 56,576 00	435,200 00
Canadian Pacific Railway—Pipestone Branch.....	Chap. 7, 1899	{ 1900-01 1901-02	92,800 00 67,200 00	160,000 00
Canadian Pacific Railway—Revelstoke to Arrow Lake.....	Chap. 5, 1892	{ 1894-95 1896-97	28,000 00 52,000 00	80,000 00
Canadian Pacific Railway—Selkirk Branch.....	Chap. 7, 1901	1902-03	83,200 00	83,200 00
Canadian Pacific Railway—Staynerville Branch.....	Chap. 40, 1907	{ 1906-07 1907-08	9,600 00 3,424 00	13,024 00
Canadian Pacific Railway—Teulon to Icelandic River.....	{Chap. 43, 1906 Chap. 48, 1912	{ 1909-10 1912-13	30,800 00 81,200 00	112,000 00
Canadian Pacific Railway—Waskada Branch.....	Chap. 8, 1900	{ 1902-03 1903-04	50,480 00 13,520 00	64,000 00
Canadian Pacific Railway—Winnipeg Beach to Gimli.....	Chap. 63, 1908	{ 1911-12 1912-13	30,176 00 4,346 43	34,522 43
Cap de la Madeleine Railway.....	Chap. 4, 1894	1896-97	7,424 00	7,424 00
Central Railway, New Brunswick.....	{Chap. 3, 1889 Chap. 2, 1890	{ 1890-91 1898-99	75,639 00 66,761 00	142,400 00
Columbia and Kootenay Railway.....	{Chap. 2, 1890 Chap. 5, 1892	{ 1891-92	88,800 00	88,800 00
Cornwallis Valley Railway, Nova Scotia.....	{Chap. 24, 1887 Chap. 3, 1889	{ 1890-91 1891-92	42,670 00 2,130 00	44,800 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount		Totals in Aid of Construction	
			\$	cts.	\$	cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>						
Dominion Lime Company.....	Chap. 24, 1887	{ 1887-88 1888-89	11,840	00 3,520		15,360 00
Esquimalt and Nanaimo Railway.....	{ Chap. 6, 1884 Chap. 51, 1910 Chap. 48, 1912	{ 1885-86 1886-87 1912-13 1914-15	422,520 327,480 365,440 405,120	00 00 00 00		1,520,560 00
Fredericton and Grand Lake Coal and Railway Company.....	Chap. 48, 1912	{ 1912-13 1914-15	104,996 111,579	04 96		216,576 00
Guelph Junction Railway.....	Chap. 24, 1887	1888-89	46,000	00		46,000 00
Hereford Railway, Quebec.....	{ Chap. 10, 1886 Chap. 3, 1889	{ 1888-89 1889-90	63,900 91,300	00 00		155,200 00
International Railway, Quebec.....	{ Chap. 25, 1883 Chap. 2, 1890	{ 1883-84 1887-88 1889-90	144,000 8,960 3,840	00 00 00		156,800 00
Kettle Valley Railway.....	{ Chap. 43, 1906 Chap. 48, 1912 Chap. 46, 1913	{ 1907-08 1911-12 1912-13 1913-14 1914-15 1915-16 1916-17	97,771 148,800 107,138 699,389 369,497 460,691 290,902	52 00 40 60 28 49 43		2,174,190 72
Kingston and Pembroke Railway.....	Chap. 3, 1884	1884-85	48,000	00		48,000 00
Kootenay Central Railway.....	{ Chap. 51, 1910 Chap. 48, 1912	{ 1914-15	1,065,856	00		1,065,856 00
Lake Erie and Northern Railway.....	Chap. 48, 1912	{ 1913-14 1916-17	135,129 185,062	60 40		320,192 00
Lake Temiskaming Colonization Railway.....	{ Chap. 59, 1885 Chap. 10, 1886 Chap. 24, 1887 Chap. 3, 1889 Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1894	{ 1886-87 1887-88 1888-89 1889-90 1894-95 1895-96 1896-97	14,400 3,000 9,000 26,360 233,198 17,900 6,476	00 00 00 00 85 75 25		310,335 95
Lindsay, Bobcaygeon and Pontypool Railway.....	{ Chap. 4, 1894 Chap. 7, 1899 Chap. 57, 1903	{ 1904-05	185,173	06		185,173 06
Massawippi Valley Railway.....	Chap. 7, 1899	1900-01	5,376	00		5,376 00
Midland Railway, Nova Scotia.....	Chap. 7, 1899	{ 1900-01 1902-03 1903-04 1906-07 1907-08	170,264 190,186 1,750 4,967 31,892	00 30 00 70 40		899,060 40
Montreal and Lake Maskinonge Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1888-89 1889-90 1890-91	19,700 20,080 1,500	00 00 00		41,280 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Con.</i>				
	Chap. 24, 1887	1890-91	49,960 00	
	Chap. 2, 1890	1893-94	23,640 00	
		1896-97	32,000 00	
Montreal and Ottawa Railway.....	Chap. 8, 1891	1897-98	40,000 00	
	Chap. 4, 1894	1898-99	46,400 00	192,000 00
		1890-91	76,143 00	
		1891-92	32,253 00	
Montreal and Western Railway.....	Chap. 2, 1890	1892-93	133,388 00	
		1893-94	119,486 00	361,270 00
Nakusp and Slocan Railway.....	Chap. 4, 1894	1894-95	117,760 00	117,760 00
New Brunswick Coal and Railway Company.....	Chap. 7, 1901	1903-04	48,000 00	48,000 00
Nicola, Kamloops and Similkameen Coal and Railway Co.....	Chap. 57, 1903	1905-06	110,592 00	
	Chap. 40, 1907	1907-08	190,208 00	300,800 00
		1903-04	58,384 00	
		1905-06	75,376 00	
Northern Colonization Railway.....	Chap. 7, 1899	1908-09	68,320 00	
		1909-10	153,120 00	355,200 00
North Shore Railway.....	Chap. 58, 1885	1885-86	530,000 00	530,000 00
		1891-92	32,000 00	
		1893-94	52,800 00	
Orford Mountain Railway.....	Chap. 2, 1890	1904-05	38,250 00	
	Chap. 7, 1899	1905-06	45,764 50	
	Chap. 40, 1907	1907-08	24,128 00	
		1912-13	9,984 00	202,926 50
		1890-91	87,582 00	
		1891-92	38,790 00	
Ottawa, Northern and Western Railway—Ottawa and Gatineau Valley Ry.....	Chap. 2, 1893	1892-93	104,380 00	
	Chap. 4, 1897	1893-94	53,376 00	
	Chap. 7, 1901	1901-02	8,192 00	
	Chap. 43, 1906	1903-04	118,368 00	
		1907-08	4,243 20	414,931 20
	Chap. 8, 1884	1884-85	49,090 00	
	Chap. 3, 1888	1885-86	41,000 00	
Pontiac, Pacific Junction Railway.....	Chap. 2, 1890	1886-87	60,580 00	
	Chap. 5, 1892	1887-88	24,158 00	
	Chap. 4, 1894	1894-95	18,750 00	193,578 00
	Chap. 4, 1897	1900-01	212,500 00	
Pontiac, Pacific, Ottawa and Gatineau Railway—Interprovincial Bridge.....	Chap. 5, 1900			212,500 00
Province of Quebec—North Shore Railway.....	Chap. 8, 1884	1895-96	2,394,000 00	2,394,000 00
	Chap. 8, 1884	1885-86	60,342 00	
	Chap. 2, 1890	1895-96	288,000 00	
	Chap. 4, 1894	1907-08	55,638 69	
Quebec Central Railway.....	Chap. 43, 1906	1910-11	129,320 61	
	Chap. 63, 1908	1912-13	8,576 00	
	Chap. 48, 1912	1915-16	43,161 60	585,038 90
		1891-92	162,260 00	
		1893-94	640 00	
Shuswap and Okanagan Valley Railway.....	Chap. 3, 1889	1894-95	300 00	163,200 00

APPENDIX B—Continued
CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Canadian Pacific Railway Company, etc.—Contc.</i>				
Southampton Railway.....	Chap. 48, 1912	{ 1912-13 1913-14	{ 48,442 88 32,837 12	81,280 00
St. Mary's River Railway—N.W.T.....	{ Chap. 8, 1900 Chap. 57, 1903	{ 1900-01 1903-04 1904-05	{ 75,000 00 40,960 00 32,134 00	148,094 00
St. Mary's and Western Ontario Railway.....	Chap. 63, 1908	{ 1908-09 1911-12	{ 67,344 00 365 00	67,709 00
St. Maurice Valley Railway.....	Chap. 63, 1908	{ 1908-09 1910-11	{ 112,640 00 60,480 00	173,120 00
St. Stephen and Milltown Railway.....	{ Chap. 2, 1893 Chap. 4, 1897	{ 1895-96 1897-98	{ 9,635 89 5,212 11	14,848 00
Thessalon and Northern Railway.....	Chap. 63, 1908	1911-12	6,112 00	6,112 00
Tilsonburg, Lake Erie and Pacific Railway.....	{ Chap. 4, 1894 Chap. 4, 1897 Chap. 57, 1903 Chap. 40, 1907 Chap. 48, 1912 Chap. 46, 1913	{ 1895-96 1898-99 1899-1900 1092-03 1903-04 1913-14	{ 51,200 00 10,912 00 7,159 48 44,160 00 4,000 00 32,640 00	150,071 48
Tobique Valley Railway.....	{ Chap. 2, 1890 Chap. 8, 1891 Chap. 5, 1892 Chap. 4, 1894	{ 1891-92 1892-93 1893-94	{ 73,000 00 41,674 46 19,341 54	134,016 00
Toronto, Grey and Bruce Railway.....	Chap. 10, 1886	1887-88	14,656 00	14,656 00
Vancouver and Lulu Island Railway.....	Chap. 63, 1908	1911-12	61,760 00	61,760 00
West Ontario and Pacific Railway.....	{ Chap. 10, 1886 Chap. 2, 1890	{ 1887-88 1888-89 1889-90 1890-91	{ 60,000 00 800 00 189,200 00 6,000 00	256,000 00
				24,175,757 91
<i>Other Railways—</i>				
Albert Southern Railway, New Brunswick.....	{ Chap. 8, 1884 Chap. 3, 1888	{ 1886-87 1887-88 1888-89 1890-91 1891-92	{ 1,000 00 18,428 57 1,387 06 10,684 37 18,960 00	50,460 00
Algoma Central and Hudson Bay Railway.....	{ Chap. 7, 1899 Chap. 8, 1900 Chap. 7, 1901 Chap. 48, 1911	{ 1901-02 1902-03 1904-05 1911-12 1912-13 1913-14 1914-15	{ 380,624 00 202,912 00 341,440 00 133,584 00 394,859 44 456,304 00 138,980 56	2,048,704 00
Brantford, Waterloo and Lake Erie Railway.....	{ Chap. 24, 1887 Chap. 4, 1894	{ 1889-90 1890-91 1895-96	{ 36,620 00 16,190 00 4,790 00	57,600 00
Bruce Mines and Algoma Railway.....	{ Chap. 7, 1901 Chap. 57, 1903 Chap. 34, 1904	{ 1902-03 1904-05	{ 28,800 00 25,120 00	53,920 00

APPENDIX B—Continued

CASH SUBSIDIES—Continued

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Other Railways—Con.</i>				
Canada and Gulf Terminal Railway.....	{Chap. 63, 1908 Chap. 48, 1912	{ 1910-11 1911-12	144,803 84 65,249 75	210,053 59
Central Railway of Canada, Quebec.....	Chap. 48, 1912	1913-14	30,145 02	30,145 02
Colchester Coal and Railway Co.....	Chap. 43, 1906	1907-08	12,800 00	12,800 00
Cumberland Railway and Coal Co., Nova Scotia.....	Chap. 24, 1887	{ 1889-90 1890-91	29,400 00 10,450 00	39,850 00
Dominion Coal Co., Nova Scotia.....	Chap. 5, 1892	{ 1894-95 1895-96	32,000 00 55,808 00	87,808 00
Edmonton, Dunvegan and British Columbia Railway.....	{Chap. 46, 1913 Chap. 29, 1916	{ 1916-17 1919-20	125,202 84 213,179 64	338,382 48
Erie and Huron Railway.....	Chap. 8, 1884	1886-87	96,000 00	96,000 00
Ha Ha Bay Railway Co., Quebec.....	{Chap. 51, 1910 Chap. 48, 1912	{ 1912-13 1913-14 1914-15 1916-17	148,148 20 66,919 28 16,158 72 235 80	231,462 00
Harvey Branch Railway, New Brunswick.....	{Chap. 24, 1887 Chap. 4, 1894	{ 1888-89	5,553 57	5,553 57
Joggins Railway, Nova Scotia.....	{Chap. 10, 1886 Chap. 24, 1887	{ 1887-88 1889-90 1890-91	26,138 78 9,761 22 1,600 00	37,500 00
Klondyke Mines Railway.....	Chap. 40, 1907	{ 1906-07 1907-08	96,000 00 101,184 00	197,184 00
Lake Erie, Essex and Detroit Railway.....	Chap. 4, 1887	{ 1888-89 1889-90	106,500 00 11,900 00	118,400 00
Lake Erie and Detroit River Railway.....	{Chap. 5, 1892 Chap. 7, 1899	{ 1893-94 1901-02	220,331 00 137,120 00	357,451 00
L'Assomption Railway, Quebec.....	Chap. 10, 1886	1886-87	11,200 00	11,200 00
Leamington and St. Clair Railway.....	{Chap. 59, 1885 Chap. 24, 1887	{ 1887-88 1888-89	32,000 00 19,200 00	51,200 00
Maritime Coal and Railway Co.....	Chap. 63, 1908	1908-09	3,200 00	3,200 00
Minudie Coal Co., Nova Scotia.....	Chap. 57, 1903	1907-08	18,544 00	18,544 00
Napierville Junction Railway.....	Chap. 43, 1906	1907-08	173,440 00	173,440 00
North Shore Railway Co., Beersville Coal and Railway Co.	{Chap. 57, 1903 Chap. 63, 1908	{ 1904-05 1908-09	20,736 00 6,880 00	27,616 00
Northern New Brunswick and Seaboard Railway Co.....	Chap. 46, 1913	{ 1912-13 1913-14	86,528 00 21,632 00	108,160 00

APPENDIX B—Concluded

CASH SUBSIDIES—Concluded

	Authority	Date of Payment	Amount	Totals in Aid of Construction
			\$ cts.	\$ cts.
<i>Other Railways—Conc.</i>				
Ottawa and New York Railway.....	{ Chap. 8, 1884 Chap. 24, 1887 Chap. 4, 1897 Chap. 8, 1900 }	{ 1897-98 1898-99 1900-01 1900-01 }	{ 33,600 00 138,784 00 90,000 00 262,384 00 }	
Phillipsburg, Junction Railway and Quarry Co.....	{ Chap. 5, 1892 Chap. 4, 1894 Chap. 4, 1897 Chap. 7, 1899 }	{ 1893-94 1894-95 1899-1900 23,712 00 }	{ 18,688 00 2,912 00 2,112 00 23,712 00 }	
Pontiac and Renfrew Railway.....	Chap. 3, 1889	{ 1889-90 1890-91 }	{ 9,800 00 3,800 00 13,600 00 }	
Quebec, Montmorency and Charlevoix Railway.....	{ Chap. 3, 1889 Chap. 2, 1893 }	{ 1889-90 1894-95 }	{ 65,600 00 30,400 00 96,000 00 }	
Schomberg and Aurora Railway.....	{ Chap. 8, 1900 Chap. 7, 1901 }	{ 1903-04 1903-04 }	{ 46,144 00 46,144 00 }	
St. Lawrence and Adirondack Railway.....	{ Chap. 2, 1890 Chap. 5, 1892 Chap. 4, 1897 }	{ 1891-92 1892-93 1893-94 1897-98 }	{ 40,256 00 24,448 00 297 60 84,480 00 149,481 60 }	
St. Louis Richibucto Railway.....	Chap. 8, 1884	1885-86	{ 22,400 00 22,400 00 }	
Temiskaming and Northern Ontario Railway.....	Chap. 53, 1913	1913-14	{ 2,134,080 00 2,134,080 00 }	
Temiscouata Railway.....	{ Chap. 14, 1882 Chap. 58, 1885 Chap. 3, 1888 Chap. 2, 1890 Chap. 5, 1892 }	{ 1887-88 1888-89 1889-90 1890-91 1891-92 1892-93 }	{ 249,684 00 163,216 00 74,300 00 82,770 00 54,830 00 21,150 00 645,950 00 }	
Grand Total.....				{ 7,760,385 26 (a) 76,115,221 09 }

(a) Total Cash Subsidies charged to Consolidated Deficit Account.

APPENDIX C CAPITAL AND CONSTRUCTION EXPENDITURES

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—	B.N.A. Act.	Prior to Confed- eration.	10,766,725 54			
		1867-68	455,249 77			
Intercolonial Railway System.	Appropriation Acts.	1868-69	282,615 18			
		1869-70	1,693,225 83			
	"	1870-71	2,866,376 44			
	"	1871-72	5,131,141 51			
	"	1872-73	3,019,239 70			
	"	1873-74	3,614,898 51			
	"	1874-75	3,168,693 55			
	"	1875-76	1,108,921 55			
	"	1876-77	1,313,352 19			
	"	1877-78	408,816 74			
	"	1878-79	226,639 19			
	"	1879-80	2,045,014 60			
	"	1880-81	608,732 80			
	"	1881-82	585,568 79			
	"	1882-83	1,616,632 96			
	"	1883-84	2,689,689 49			
	"	1884-85	1,247,006 45			
	"	1885-86	680,356 34			
	"	1886-87	923,730 07			
	"	1887-88	1,712,983 29			
	"	1888-89	2,613,294 03			
	"	1889-90	1,969,844 70			
	"	1890-91	950,080 98			
	"	1891-92	316,783 96			
	"	1892-93	296,890 33			
	"	1893-94	437,533 78			
	"	1894-95	927,034 11			
	"	1895-96	276,395 54			
	"	1896-97	149,359 54			
	"	1897-98	282,756 80			
	"	1898-99	1,081,929 94			
	"	1899-1900	3,255,348 29			
	"	1900-01	3,633,836 57			
	"	1901-02	4,626,841 05			
	"	1902-03	2,254,266 68			
	"	1903-04	1,879,566 29			
	"	1904-05	4,737,621 93			
	"	1905-06	3,765,170 90			
	"	1906-07	1,473,907 66			
	"	1907-08	4,369,737 71			
	"	1908-09	3,874,480 22			
	"	1909-10	1,278,409 45			
	"	1910-11	763,833 14			
	"	1911-12	1,710,448 56			
	"	1912-13	2,391,987 53			
	"	1913-14	4,329,999 88			
	"	1914-15	6,663,676 65			

[illegible]

APPENDIX C—Continued
CAPITAL AND CONSTRUCTION EXPENDITURES—Continued

	Authority	Date	Payments and Transfers	Less—Refunds and Transfers	Net Amount in Aid of Construction	Shown in Public Accounts
			\$ cts.	\$ cts.	\$ cts.	
<i>Canadian Pacific Railway Company and Other Companies now comprised in that System</i>	Appropriation Acts.....	1871-72	489,428 16			
Canadian Pacific Railway.....	"	1872-73	561,818 44			
	"	1873-74	310,224 88			
	"	1874-75	1,546,241 67			
	"	1875-76	3,346,567 06			
	"	1876-77	1,721,398 29			
	"	1877-78	2,228,373 13			
	"	1878-79	2,240,285 47			
	"	1879-80	4,044,522 72			
	"	1880-81	4,968,503 93			
	"	1881-82	4,589,075 79			
	"	1882-83	10,052,502 71		18,702 67	
	"	1883-84	11,217,262 27		24,540 25	
	"	1884-85	9,900,281 53			
	"	1885-86	3,672,384 81			
	"	1886-87	915,057 49			
	"	1887-88	52,098 65			
	"	1888-89	86,716 07			
	"	1889-90	40,980 84			
	"	1890-91	67,307 00			
	"	1891-92	476,301 39			
	"	1892-93	418,536 49			
	"	1893-94	146,539 89			
	"	1894-95	49,200 77			
	"	1895-96	65,669 49			
	"	1896-97	14,054 50			
	"	1897-98	692 17			
	"	1898-99	8,418 53			
	"	1899-1900	236 11			
	"	1900-01	8,978 87			
	"	1901-02	448 70			
	"	1903-04	33,076 39			
	"	1907-08	600 00			
	"	1908-09	937 77			
	"	1910-11	2,918 35			
	"	1922-23	248 72			
	"	1925-26	1,339 44			
	"	1927-28	71 00			
			62,884,678,17	43,244.92		
					62,791,435 25	Schedule "M"
Digby and Annapolis Railway.....	Appropriation Acts.....	1888-89	9,847 27			
	"	1889-90	381,862 75			
	"	1890-91	196,868 26			
	"	1891-92	29,120 80			
	"	1892-93	2,190 62			
	"	1893-94	1,675 35			
	"	1894-95	1,570 56			
	"	1896-97	41,457 29			
					660,683 09	(a) Schedule "I."
					63,452,118 34	

Other Railways—
Hudson Bay Railway, Fort Nelson and Churchill Terminals.....

1908-09	92,427 83				
1909-10	55,042 63				
1910-11	184,149 81				
1911-12	159,632 00				
1912-13	1,099,063 15				
1913-14	4,498,717 25				
1914-15	4,773,743 99				
1915-16	4,887,131 77				
1916-17	2,604,279 94				
1917-18	1,879,699 00				
1918-19	562,557 80				
1919-20	.....	235,608 48			
1920-21	30,036 19				
1921-22	34,769 87				
1922-23	27,802 56				
1923-24	208,665 17	792 89			
1924-25	17,161 28	141,314 94			
1925-26	.....	2,454 07			
1926-27	2,835,454 40	1,593 80			
1927-28	3,853,029 16	323,323 08			
1928-29	6,271,237 43	180,056 16			
1929-30	6,569,447 00	88,795 89			
1930-31	5,989,573 74	28,884 46			
1931-32	5,292,394 01	45,726 23			
1932-33	1,638,811 95	23,416 87			
1933-34	754,193 73	198,783 66			
1934-35	450,897 98	18,869 90			
1935-36	286,887 06	7,107 37			
1936-37	293,035 22	3,973 06			
1937-38	523,980 27	(b) 13,272,436 67			
1938-39	24,820 57	4,469 64			
1939-40	22,569 92	20,600 88			
1940-41	6,070 08	4,460 90			
1941-42	4,517 18	14,656 15			
1942-43	37,555 45	26,466 55			
1943-44	59,882 47	.....		
1944-45	6,437 60	37 50			
1945-46	17,816 34	.....		
1946-47	17,774 83	.....		
1947-48	54,179,804 93	17,244 54			
		14,676,449 56			
1928-29	78,610 38				
1930-31	2,737,105 92				
1931-32	1,091,295 73	132,591 78			
1932-33	.....	.....	
1933-39	1,528 05	.....		
1941-42	5,371,280 15	3,717,337 62			
1945-46	250,000 00	.....		
1946-47	442,026 48	.....		
1947-48	2,635,320 01	.....		
1943-44	1,194,145 44	.....		
1944-45	632,500 00	.....		
1945-46	623,181 32	.....		
1946-47	2,045,424 69	.....		
1947-48	2,198,715 56	.....		
	1,065,000 00	.....		

39,593,355 37 (a) Schedule "L".
78,010 58 (a) Schedule "L".

8,698,626 64 (a) Schedule "L".
1,194,145 44 (a) Schedule "L".

6,564,821 57 (a) Schedule "L".

Residue of Cost of Steamer *Shoba*—Hudson Bay Railway.....

Prince Edward Island Car Ferry and Terminals.....

Residue of capital cost of SS *Charlottetown*.....

Construction of new car ferry.....

APPENDIX C—Concluded
CAPITAL AND CONSTRUCTION EXPENDITURES—Concluded

—	Authority	Date	Payments and Transfers		Less—Refunds and Transfers		Net Amount in Aid of Construction	Shown in Public Accounts
			\$	cts.	\$	cts.		
<i>Other Railways—Conc.</i> Residue of Capital Cost of Steamers <i>Drummond</i> and <i>McKee</i> — Canadian Government Railways.....	Appropriation Acts.....	1928-29	851,853	24			851,853 24	(a) Schedule "L".
	Chapter 52, 1913.....	1928-29	175,000	00			175,000 00	(a) Schedule "L".
	O.C. 2948, 1914.....	1914-15	250,000	00			250,000 00	(a) Schedule "L".
							57,316,412 84	
Canada Central Railway—Peace River Bridge.....							498,493,044 96	
North Railway.....								
Grand Total.....								

(a) These amounts appear in Net Debt—Public Works, Railways.

(a) These amounts appear in Net Debt—Fuelworks, Railways.
(b) \$13,172,687.28 of this amount transferred to National Harbours Board re Churchill Terminal.

APPENDIX D

DEFICITS AND OPERATING EXPENDITURES

Authority	Date	Surplus	Deficit or Expenditure	Net Amount to meet losses in operation	Shown in Public Accounts
		\$ cts.	\$ cts.	\$ cts.	
Canadian National Railway System including Predecessor Companies and Canadian Government Railways—	Intercolonial Railway System.....	1867-68	54,018 32		
		1868-69	52,564 20		
		1869-70	26,345 10		
		1870-71	101,130 33		
		1871-72	53,711 74		
	Appropriation Acts.....	1872-73		308,434 34	
	"	1873-74		953,745 07	
	"	1874-75		652,676 51	
	"	1875-76		399,120 27	
	"	1876-77		507,228 20	
Intercolonial Railway System.....	"	1877-78		432,326 78	
	"	1878-79		716,083 53	
	"	1879-80		87,646 25	
	"	1880-81		2,496 77	
	"	1881-82			
	"	1882-83	19,723 48		
	"	1883-84	11,557 79		
	Appropriation Acts.....	1884-85		92 53	
	"	1885-86		72,848 51	
	"	1886-87		129,477 17	
Intercolonial Railway System.....	"	1887-88		262,967 44	
	"	1888-89		332,236 46	
	"			299,331 15	

		Consolidated Deficit Account	
Prince Edward Island Railway..		5,027,810 91	
		10,960,655 87	
		3,247 41	
		750 00	
		24,850 63	
		101,869 47	
		97,930 33	
		85,099 89	
		97,487 21	
		50,189 44	
		71,990 45	
		90,992 43	
		106,637 92	
		91,924 01	
		52,618 95	
		61,159 98	
		48,034 08	
		71,276 33	
		76,189 88	
		105,514 07	
		83,732 03	
		132,263 69	
		63,731 75	
		66,896 70	
		84,710 94	
		78,662 02	
		87,046 77	
		52,468 13	
		53,460 98	
		44,190 98	
		67,882 76	
		536,259 45	
		683,643 14	
		479,940 57	
		35,102 15	
		42,128 45	
		190,933 65	
		457,787 54	
		871,596 81	
		1,702,128 41	
		781,155 31	
		660,268 74	
		299,062 56	
		42,072 55	
		42,776 08	
		46,330 54	
		11,686 36	
		1,517,295 57	
		1,114,029 11	
		5,032,822 96	
		180,048 93	
		152,587 31	
		93,882 07	
		248,067 66	
		34,668 73	
		92,246 17	
		155,127 04	
		189,999	
		1890-01	
		1890-01	
		1891-02	
		1892-03	
		1893-04	
		1894-05	
		1895-06	
		1896-07	
		1897-08	
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		1899-1900	
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		1911-12	
		1912-13	
		1913-14	
		1914-15	
		1915-16	
		1916-17	
		1917-18	
		1873-74	
		1874-75	
		1875-76	
		1876-77	
		1877-78	
		1878-79	
		1879-80	
		1880-81	
		1881-82	
		1882-83	
		1883-84	
		1884-85	
		1885-86	
		1886-87	
		1887-88	
		1888-89	
		1889-90	
		1890-91	
		1891-92	
		1892-93	
		1893-94	
		1894-95	
		1895-96	
		1896-97	
		1897-98	
		1898-99	
		1899-1900	
		1900-01	

Canadian National Railways—Eastern Lines.....	1927-28	.....	2, 117,936 42	.....	39,597,353 14	“
“	1928-29	.....	4,418,644 50	.....	“	“
“	1929-30	.....	4,398,357 01	.....	“	“
“	1930-31	.....	6,124,258 79	.....	“	“
“	1931-32	.....	8,634,561 00	.....	“	“
“	1932-33	.....	8,716,751 06	.....	“	“
“	1933-34	.....	6,691,599 36	.....	“	“
Canadian National Railways.....	1932-33	.....	53,422,661 67	.....	423,386,652 53	“
“	1933-34	.....	52,263,819 05	.....	514,339,483 43	“
“	1934-35	.....	48,407,900 70	.....	“	“
“	1935-36	.....	47,421,464 80	.....	“	“
“	1936-37	.....	43,303,393 82	.....	“	“
“	1937-38	.....	42,345,867 99	.....	“	“
“	1938-39	.....	54,314,195 97	.....	“	“
“	1939-40	.....	40,095,519 58	.....	“	“
“	1940-41	.....	16,965,044 18	.....	“	“
“	1946-47	.....	8,961,570 49	.....	“	“
“	1947-48	.....	15,885,194 28	.....	“	“
Canadian Pacific Railway Company and Other Companies now comprised in that System—	1879-80	29,483 68	.....	.....	.....	.....
Canadian Pacific Railway—Pembina Branch.....	1880-81	57,131 11	.....	.....	.....	.....
“	1881-82	13,580 28	.....	.....	.....	.....
“	1882-83	.....	266 09	.....	.....	.....
“	1883-84	.....	32 02	.....	.....	.....
“	1884-85	.....	89 02	.....	.....	.....
“	1885-86	.....	1,092 81	.....	.....	.....
“	1886-87	.....	1,664 94	.....	.....	.....
“	1887-88	100,196 07	.....	.....	.....	.....
Other Railways—	1935-36	.....	239,702 75	.....	.....	.....
Hudson Bay Railway.....	1936-37	.....	252,854 51	.....	.....	.....
“	1937-38	.....	567,256 97	.....	.....	.....
“	1938-39	.....	285,035 01	.....	.....	.....
“	1939-40	.....	330,382 06	.....	.....	.....
“	1940-41	.....	417,558 50	.....	.....	.....
“	1941-42	.....	459,859 23	.....	.....	.....
“	1942-43	.....	.....	.....	.....	.....
“	1943-44	.....	347,672 60	.....	.....	.....
“	1944-45	.....	469,461 03	.....	.....	.....
“	1945-46	.....	490,689 20	.....	.....	.....
“	1946-47	.....	466,895 99	.....	.....	.....
“	1947-48	.....	266,363 92	.....	.....	.....
Grand Total.....	.....	.....	.....	.....	.....	.....
(a) Net surplus.....	.....	.....	.....	.....	.....	.....

APPENDIX E LOANS FOR CAPITAL EXPENDITURES, DEFICITS AND TO ASSURE DIVIDENDS DURING CONSTRUCTION

	Authority	Date of Loan	Amount Loaned	Amount Repaid Written Off or Transferred	Date of Repayment, Write off or Transfer	Amount Unpaid March 31, 1948
			\$	\$	cts.	\$
			cts.			cts.
<i>Canadian National Railway System including Predecessor Companies—</i>						
<i>Canadian Northern Railway—</i>						
Loan Account, 1914.....	Chapter 4, 1915.....	1914-15	10,000,000 00			
Loan Account, 1916.....	Chapter 29, 1916.....	1916-17	15,000,000 00			
Ontario Interest Account.....	Chapter 6, 1911.....	1916 to 1919	2,396,099 68			
Interest Account.....	Chapter 20, 1914.....	1916 to 1919	5,294,000 02			
Loan Account, 1917.....	Chapter 24, 1917.....	1917-18	25,000,000 00			
Loan on Account of Interest and Equipment.....	Appropriation Act 1, 1918.....	1918-19	25,000,000 00			
Loan under War Measures Act.....	War Measures Act, 1918.....	1918 to 1923	15,681,021 03	13,793,199 87	1919 to 1923	
Purchase of Railway Equipment.....	Chapter 38, 1918.....	1918 to 1923	75,946,838 44	19,020,837 62	1918 to 1930	
Loan under Authority, Vote 108.....	Appropriation Act 4, 1919.....	1919-20	35,000,000 00			
Loan under Authority, Vote 127.....	Appropriation Act 4, 1920.....	1920-21	48,611,077 00			
Loan under Authority, Vote 128.....	Appropriation Act 2, 1921.....	1921-22	71,916,304 55	27,496,498 13	1921 to 1924	
Loan under Authority, Vote 136.....	Appropriation Act 1, 1922.....	1922-23	42,800,000 00			
<i>Grand Trunk Railway—</i>						
<i>Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway.</i>						
Temporary Loan.....	Chapter 23, 1913.....	1925-26	15,000,000 00			
Temporary Loan.....		1918-19	593,733 33	593,733 33	1921-22	
Interest Account.....	O.C. Sept., 1919.....	1919-20	554,800 00	554,800 00	1921-22	
Loan under Authority, Vote 478.....	Appropriation Act 4, 1920.....	1920 to 1923	536,855 04	536,855 04	1922-23	
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	1921-22	26,469,897 56	1,469,897 56	1922-23	
Loan under Authority, Vote 137.....	Appropriation Act 1, 1922.....	1922-23	23,288,747 15	1,149,420 62	1922-23	
<i>Grand Trunk Pacific Railway—</i>						
Prairie Section Loan Account.....	Chapter 19, 1909.....	1909-10	10,000,000 00	10,000,000 00	1921-22	
Three per cent Mortgage Bonds.....	Chapter 24, 1913.....	1912 to 1915	33,093,333 23	(a) 45,333 23	1930-31	
Loan Account, 1913.....	Chapter 23, 1913.....	1913 to 1915	15,000,000 00	15,000,000 00	1924-25	
Loan Account, 1914.....	Chapter 4, 1915.....	1914-15	6,000,000 00			
Interest Account.....	Chapter 4, 1915.....	1916-17	7,081,783 45			
Loan Account.....	Appropriation Act 2, 1916.....	1917-18	5,088,053 72			
Loan Account.....	Appropriation Act 4, 1917.....	1918-19	7,471,399 93			
Loan Account.....	Appropriation Act 1918.....	1918-19	8,704,662 65			
Interest Account—Guaranteed by Government of Canada and Receiver Account.....	Acts of 1905 and 1914 O.C. Mar. 26, 1919, P.C. 635.	1918 to 1923	45,764,162 35			
Branch Lines Coupons—Guaranteed by Alberta and Saskatchewan.....		1922-23	2,969,585 18	71,048 20	1923-24	
<i>Canadian National Railways—</i>						
Loan Account.....	Appropriation Act, 1923.....	1923-24	24,550,000 00			
Loan Account.....	Appropriation Act, 1924.....	1924-25	10,000,000 00			
Loan Account.....	Appropriation Act, 1925.....	1925-26	10,000,000 00			

	Appropriation Act, 1923. Appropriation Act, 1929. Chapters 22 & 23, 1931	1926-27 1929-30 1931-32	10,000,000 00		1937 to 1948	(d) 375,518,135 02
			2,932,652 91 41,121,216 41	89,731,593 60		
Total	Chapter 22, 1937		735,259,049 43			
Less adjustments	Chapter 22, 1937		(b) 1,666,897 57	(c) 285,342,423 24		
Amount written off	Chapter 22, 1937		733,592,151 86	355,074,016 84		
<i>Canadian Pacific Railway Company and other Companies now comprised in that System—</i>						
<i>Canadian Pacific Railway—</i>						
Main Line Construction Loan	Chapter 1, 1884	1883 to 1886	21,650,700 00	21,650,700 00	1885-86	
Loan to assure dividends during construction	Chapter 1, 1884	1883-84	7,380,912 00	(e) 7,380,912 00	1885-86	433,900 00
Saint John Bridge and Railway Extension Company Loan	Chapter 26, 1883	1883 to 1886	433,900 00			
			29,465,512 00	(f) 29,031,612 00	(g)	433,900 00
Grand Totals			763,037,663 86	384,105,628 84		378,952,035 02

(a) Difference between conversion of pound sterling at \$4.86½ and at \$4.86 charged to Consolidated Deficit Account of Canada.

(b) Adjustments to loans under authority of the Canadian National Railways Capital Revision Act of 1937—capital expenditures on wharves (\$1,066,527.61) transferred to Department of Public Works and expenditures on account of the Hudson Bay Railway (\$660,369.96) transferred to the Department of Transport.

(c) This amount represents losses in operation of \$373,823,120.38; losses amounting to \$21,652,044.04 during years 1887 to 1947 due to capital abandonments in respect of which the Government has not made cash reimbursements to the railway and net capital loss of \$1,474,971.24 on sale of S.S. *Prince Rupert* and the capital gain of \$19,105,651.33 on repatriation of Canadian National Railway securities and increase in Dominion Equity in Canadian National Railways due to surplus earnings of the system for the calendar years 1941 to 1945—\$112,502,061.64.

(d) Total of 3,660,000 shares of no par value capital stock of the Canadian National Railways Securities Trust now held by the Government—Appears in Net Debt—Canadian National Railways Securities Stock.

(e) Of the \$2,932,652.91 originally due February 1, 1884, and \$4,527,000 on November 7, 1888. Later, the aggregate of these two amounts, \$7,380,912 was consolidated with the construction loan of \$21,650,700; the security was reannounced and the whole was made payable on May 1, 1891. All of this liability was discharged by July 1, 1886.

(f) The Canadian Pacific Railway in partial payment of these loans relinquished 6,793,014 acres of a land grant valued at \$1.50 per acre, amounting to \$10,189,521.33. This amount included interest of \$308,609.33 the balance being applied against the loans.

(g) Amount in aid of construction now shown in the Balance Sheet of the Public Accounts of Canada under assets, Loans and Advances—Miscellaneous, Schedule "G".

APPENDIX F LOANS FOR BETTERMENT OF AND REPAIRS TO RAILWAY EQUIPMENT

	Authority	Date of Loan	Amount Loaned	Amount Repaid	Date of Re-payment	Amount Owed by Railway	Shown in Public Accounts
			\$ cts.	\$ cts.		\$ cts.	
<i>Canadian National Railway System—</i> Loan to enable the Company to finance the work of betterment of and repairs to railway equipment—Repayable in six equal semi-annual instalments.	Chapter 34, 1935.	1935-36	1, 183, 592 65	394, 530 88	1936-37		
				394, 530 88	1937-38		
				394, 530 89	1938-39		
			1, 183, 592 65	1, 183, 592 65			
<i>Canadian Pacific Railway Company—</i> Loans to enable the Company to finance the work of betterment of and repairs to railway equipment in its own shops July 1, 1935 to December 31, 1935—Repayable in twelve annual instalments of \$100,000 beginning January 1, 1938 and final instalment of \$70,000 on January 1, 1950. Interest free for first two years, thereafter at 4% per annum.	Chapter 34, 1935.	1935-36	1, 270, 000 00	100, 000 00	1937-38		
				100, 000 00	1938-39		
				100, 000 00	1939-40		
				100, 000 00	1940-41		
				870, 000 00	1941-42		
			1, 270, 000 00	1, 270, 000 00			
Grand Totals.....			2, 453, 592 65	2, 453, 592 65			

APPENDIX G

RAILWAY EQUIPMENT PURCHASED AND SOLD TO THE RAILWAY UNDER HIRE-PURCHASE AGREEMENTS

	Authority	Date of Purchase	Amount Purchased	Amount Repaid	Date of Re-payment	Amount Owed by Railway	Shown in Public Accounts
			\$ cts.	\$ cts.		\$ cts.	
<i>Canadian National Railway System—</i> Purchase of railway equipment by the Government of Canada which in turn is sold to the Railway under a hire-purchase agreement—Interest free for first two years, thereafter at 3% per annum.....	Chapter 34, 1935, and the Supplementary Estimates of 1936-37..	1935-36	3, 884, 489 20				
		1936-37	2, 838, 760 81				
			6, 723, 250 01	5, 171, 730 70	1938 to 48	1, 551, 519 31	(a) Schedule "C".

Interest at 3½% per annum.....	Chapter 206, R.S. 1927..... Chapter 3, 1940.....	1939-40 1940-41	6,188,833 92 8,690,690 86	14,879,524 78	14,879,524 78	1942 to 47	
Interest at 3½% per annum.....	Chapter 11, 1941.. Chapter 21, 1942.. Chapter 32, 1943.. Chapter 3, 1940.....	1941-42 1942-43 1943-44	1,027,425 52 16,416,838 42 3,295,250 46	20,739,514 40	20,739,514 40	1942 to 47	
Interest at 2½% per annum.....	Chapter 32, 1943..	1943-44 1944-45	17,366,502 60 6,053,497 57				
Interest at 2½% per annum.....	Chapter 16, 1944..	1944-45	23,425,000 17	6,246,666 72	6,246,666 72	1942 to 48	(a) Schedule "C".
Interest at 2½% per annum.....	Chapter 16, 1944.. Chapters 3 and 37, 1945.....	1944-45 1945-46	13,030,925 03 1,075,000 00 11,399,341 48	2,606,185 02	2,606,185 02	1946 to 48	(a) Schedule "C".
<i>Canadian Pacific Railway Company—</i> Purchase of railway equipment by the Government of Canada which in turn is sold to the Railway under a Hire-purchase agreement— Interest free for first two years, thereafter at 3% per annum.....	Chapter 34, 1935, and the Supple- mentary Estim- ates of 1936-37 and 1937-38.....	1935-36 1936-37 1937-38	3,359,211 64 2,231,288 36 89,500 00				
Interest at 3½% per annum.....	Chapter 206, R.S. 1927..... Chapter 3, 1940.....	1939-40 1940-41	5,730,000 00 2,903,907 51 7,047,892 13	5,730,000 00	5,730,000 00	1938 to 43	
Grand Totals.....	.....	.....	9,951,489 64 15,681,489 64 107,554,045 51	9,951,489 64 15,681,489 64 67,068,356 78	9,951,489 64 15,681,489 64 67,068,356 78	1942 to 43	(a) Schedule "C".

(a) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railway Company.

APPENDIX H
TEMPORARY LOANS AND ADVANCES INCLUDING LOANS MADE IN CONNECTION WITH GOVERNMENT'S RELIEF PROGRAM

	Authority	Date of Loan	Amount Loaned		Date of Re-payment	Amount Unpaid March 31, 1948		Shown in Public Accounts
			\$	cts.		\$	cts.	
<i>Canadian National Railway System—</i>								
Loans and Advances.....	Chapter 76, 1926-27; Chapters 11 and 54, 1928.	1928-29	50,648,109	60	1928-29	50,648,109	60	
Loans and Advances.....	Chapter 64, 1929; Chapter 2, 1930.	1929-30	45,060,541	78	1929-30	24,000,000	00	
Loans.....	Chapter 2, 1930.	1930-31	38,000,000	00	1930-31	59,680,541	78	
Loans and Advances.....	Chapter 23, 1932.	1932-33	69,200,000	00	1932-33	54,322,661	67	
Loans and Advances.....	Chapter 34, 1933.	1933-34	57,042,438	27	1933-34	54,414,337	17	
Loans and Advances.....	Chapter 28, 1934.	1934-35	85,559,003	50	1934-35	68,980,119	52	
Loans and Advances.....	Chapter 28, 1934.	1935-36	141,759,255	64	1935-36	139,253,464	80	
Loans and Advances.....	Chapters 3 and 17, 1935.	1935-37	42,044,886	11	1936-37	37,077,380	36	
Loans and Advances.....	Chapter 3, 1935; Chapter 27, 1936.	1937-38	25,578,469	93	1937-38	52,612,825	33	
Loans and Advances.....	Chapter 26, 1936; Chapters 6 and 15, 1937.	1938-39	83,965,238	25	1938-39	79,729,616	80	
Loans and Advances.....	Chapter 25, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938.	1939-40	22,978,856	33	1939-40	1,500,000	00	
Loans and Advances.....	Chapter 26, 1936, Chapters 15 and 22, 1938, Chapter 38, 1939.	1940-41	105,573,445	90	1941-42	7,866,326	74	
Loans and Advances.....	Chapters 3 and 24, 1940; Chapter 22, 1938; Chapter 24, 1940; Chapters 11 and 12, 1941.	1941-42	259,387,908	68	1941-42			
Loans and Advances.....	Chapter 8, 1942; Chapter 43, 1937.	1942-43	156,041,194	58	1942-43	28,409,586	03	
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8, 21 and 22, 1942.	1943-44	21,125,402	99	1943-44	42,802,477	09	
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942.	1944-45	93,186,781	58	1944-45	25,889,708	58	
Loans and Advances.....	Chapter 22, 1938; Chapter 24, 1940; Chapter 12, 1941; Chapters 8 and 22, 1942; Chapter 9, 1944.							

Loans and Advances.....	Chapter 24, 1940; Chapters 8 and 22, 1942; Chapter 9, 1944; Chapter 43, 1947. Chapter 24, 1949.	1945-46	65,831,493 62	28,294,867 97	1945-46
Loans and Advances.....	Chapter 12, 1941; Chapters 8 and 22, 1942; Chapter 9, 1944; Chapter 31, 1945 Chapter 8, 1942; Chapter 9, 1944; Chapter 31, 1945; Chapters 29 and 30, 1947.	1946-47	27,605,409 84	17,795,564 47	1946-47
Loans and Advances.....		1947-48	101,539,057 72	16,002,499 99	1947-48
		(c) 1,492,927,584 32	(c) 789,460,147 90		703,467,436 42
Canadian Pacific Railway Company—	P.C. 1150 May 23, 1882	1881-82	500,000 00	500,000 00	1881-82
Temporary Loan.....	Chapter 57, 1885.....	1885-86	5,000,000 00	5,000,000 00	1885-86
Loan to keep workmen employed November 17, 1931 to November 31, 1931—Repayable on demand with- out interest when Company resumes dividends at more than 5% per annum.	The Unemployment and Farm Relief Act of 1931 and the Unemployment and Farm Relief Con- tinuance Act of 1932. Relief Act of 1932.....	1932-33	1,447,222 71		1,447,222 71
Loan to keep workmen employed November 23, 1932 to December 20, 1932 and January 9, 1933 to January 17, 1933—Repayable on demand without interest before any dividends are declared or paid on the Company's common stock.	Appropriation Acts.....	1933-34	1,000,000 00	1,000,000 00	1933-34
Loan to enable the Company to defray expenditures necessitated by the employment of unemployed men during the summer of 1938—Repayable in equal instalments over a period of five years with interest at 2½ per annum.		1936-37	554,700 00	110,940 00	1937-38
				110,940 00	1938-39
				110,940 00	1939-40
				110,940 00	1940-41
				110,940 00	1941-42
			8,501,922 71	7,054,700 00	1,447,222 71
Grand Totals.....			1,501,429,507 03	796,514,847 90	704,914,059 13

(a) This amount appears in the Public Accounts of Canada in Schedule "C" to the Balance Sheet, as follows:—

Advances, Refunding Act, 1938.....	\$ 76,890,029 45
Advances, Refunding Act, 1944.....	101,956,308 19
Advances, Refunding Act, 1947.....	37,259,549 34
Advances, Redemption of Grand Trunk Railway 4½ Perpetual Consolidated Debenture Stock.....	108,155,796 70
Advances, Financing and Guarantee Act, 1941, Purchase of securities.....	8,589,610 90
Advances, Financing and Guarantee Act, 1942, Purchase of securities.....	18,276,036 27
Advances, Financing and Guarantee Act, 1947.....	5,886,566 33
Advances, War Appropriation (United Kingdom Financing) Act, 1942—Purchase of Securities.....	256,410,516 53
Advances, Trans-Canada Air Lines Act—Purchase of Capital Stock.....	19,043,022 71
Advances, pending deficit Appropriation.....	11,000,000 00
	\$ 703,467,436 42

(b) These amounts appear in the Balance Sheet of the Public Accounts of Canada under Assets—Loans and Advances—Canadian National Railways.

(c) These amounts include deficits of the Canadian National Railways for the calendar years 1932 to 1935 and 1947 amounting to \$217,401,040.50 which were carried as loans until the close of each fiscal year and were then charged to expenditure, as shown in Appendix "D" under Canadian National Railways. Deficits and Operating Expenditures.

(d) This amount appears in Net Debt—Miscellaneous Non-Active Accounts.

APPENDIX I
STOCK PURCHASED

Canadian National Railway System including Predecessor Companies—	Authority	Date of Purchase	Amount Purchased		Value as at March 31, 1948
			\$	cts.	
Canadian Northern Railway— Purchase of Capital Stock.....	Chapter 24, 1917, ...	1918 to 1920	10,000,000 00	(a)	18,000,000 00

(a) This amount represents the initial stated value of 1,000,000 no par value shares of the capital stock of the Canadian National Railway Company which were received in exchange for 180,000 shares of the capital stock of the Canadian Northern Railway Company having a par value of \$18,000,000 as provided for by the Canadian National Railways Capital Revision Act of 1937. The \$18,000,000 appears in Schedule 'L'—Miscellaneous Non-Active Accounts—Canadian National Railway Stock.

APPENDIX J

LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY THE GOVERNMENT OF CANADA

	Authority	Date of Issue	Amount Guaranteed	Date Due	Amount Discharged	Date Discharged	Amount Undischarged in hands of Public	
			\$	cts.	\$	cts.	\$	cts.
<i>Canadian National Railway System including Predecessor Companies—</i>								
Quebec Bridge and Railway Company 3% 50 year bonds.....	Chapter 54, 1903.....	1903	6,678,200 00	1953	6,678,200 00	1908		
Canadian Northern Railway Company 3% First Mortgage Debenture Stock, £1,923,287.	Chapter 7, 1903.....	1903	9,359,996 72	1953	(a) 8,197,228 39	1942 to 46	1,162,768 33	
Grand Trunk Pacific Railway Company 3% First Mortgage Bonds, £14,400,000 at \$4.36.	Chapters 71 and 122, 1903; Chapters 24 and 80, 1904; Chapter 98, 1905, and Grand Trunk Pacific Bond Purchase Act, 1913.	1905 to 1913	68,040,000 00	1962	(a) 33,048,000 00 (a) 8,526,870 00	1912 to 1915 1943	26,465,130 00	
Canadian Northern Railway Company 3½% First Mortgage Debenture Stock £1,622,586-19-9.	Chapter 57, 1899; Chapter 77, 1903; Chapter 71, 1907; Chapters 11 and 92, 1908; Chapter 5, 1909 and Chapter 37, 1906. R.S.	1908	7,896,590 00	1958	(b) 54 06 (a) 2,260,029 12	..... 1942 to 46	5,636,506 82	
Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £647,260-5-6.	Chapter 6, 1910 and Chapter 37, 1906, R.S.	1910	3,150,000 00	1960	(b) 1 34 (a) 2,599,272 06	..... 1942 to 48	550,726 60	
Canadian Northern Ontario Railway Company, 3½% First Mortgage Debenture Stock, £7,350,000.	Chapter 6, 1911 and Chapter 37, 1906, R.S.	1911	35,770,000 00	1961	(c) 1,540,003 13 (a) 30,629,734 19	1915 1942 to 48	3,600,262 68	
Canadian Northern Alberta Railway Company, 3½% First Mortgage Debenture Stock, £733,561-12-10.	Chapter 7, 1912 and Chapter 37, 1906, R.S.	1912	3,569,999 98	1962	(d) 3,569,996 86 (b) 3 12	1916		
Canadian Northern Railway Company 4% Debenture Stock.....	Chapter 20, 1914.....	1914	44,866,666 66	1934	(e) 44,866,666 66	Various		
Grand Trunk Pacific Railway Company 4% Sterling Bonds, £3,280,000 at \$4.36.	Chapter 34, 1914.....	1914	15,940,800 00	1962	(f) 7,499,952 00 (a) 441,774 00	1918 to 1919 1943		
Canadian Northern Railway Company 5% Secured Notes.....	Chapter 11, 1918.....	1918	9,733,333 33	1921	9,733,333 33	1921	7,999,074 00	
Canadian Northern Railway Company 5% Secured Notes.....	Chapter 11, 1918.....	1918	8,030,000 00	1921	8,030,000 00	1921		

APPENDIX J—Concluded
LOANS GUARANTEED AS TO PRINCIPAL AND INTEREST BY THE GOVERNMENT OF CANADA—Concluded

	Authority	Date of Issue	Amount Guaranteed	Date Due	Amount Discharged	Date Discharged	Amount Undischarged in hands of Public
			\$ cts.		\$ cts.		\$ cts.
Canadian National Railway System, etc.—Contc.							
Canadian National Railway Company 4½% Gold Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapter 51, 1928; Chapters 3, 12, 17, 18 to 22, 24 to 30, 32 to 36, 46, 64 and 73; 1929; Chapters 2, 7, 8 and 46, 1930	1930	50,000,000 00	1955	(a) 1,504,000 00	1942 to 45	48,496,000 00
Canadian National Railway Company 4½% Bonds.....	Chapter 70, 1924; Chapter 28, 1925; Chapters 12 and 15 to 26, 1926-27; Chapter 51, 1928; Chapters 12, 17 to 22, 24 to 30, 32 to 36, 43 and 73, 1929; Chapters 2 and 46, 1930	1931	70,000,000 00	1936	(a) 2,632,000 00	1943	67,368,000 00
Canadian National Railway Company 4½% Bonds.....	Chapters 1 and 23, 1931	1931	50,000,000 00	1951	(a) 1,978,000 00	1943	48,022,000 00
Canadian National Railway Company 3½% Bonds.....	Chapter 28, 1934....	1934	20,500,000 00	1950	20,500,000 00	1945	
Canadian National Railway Company 2½% Temporary Bonds.....	Chapter 28, 1934....	1935	4,751,000 00	1935	4,751,000 00	1935	
Canadian National Railway Company 2½% Temporary Bonds.....	Chapter 28, 1934....	1935	5,418,000 00	1936	5,418,000 00	1936	
Canadian National Railway Company 2½% Temporary Bonds.....	Chapter 28, 1934....	1935	6,831,000 00	On demand	6,831,000 00	1935	
Canadian National Railway Company 2½% Bonds.....	Chapter 28, 1934....	1935	13,400,000 00	1938	13,400,000 00	1938	
Canadian National Railway Company 3½% Bonds.....	Chapter 3, 1935....	1935	35,000,000 00	1944	35,000,000 00	1944	
Canadian National Railway Company 2½% Bonds.....	Chapter 3, 1935....	1936	55,000,000 00	1943	55,000,000 00	1943	
Canadian National Railway Company 3½% Bonds.....	Chapter 3, 1935....	1936	25,000,000 00	1953	25,000,000 00	1948	
Canadian National Railway Company Temporary Bonds.....	Chapter 3, 1935....	1936	2,043,725 00	On demand	2,043,725 00	1937	
Canadian National Railway Company 2½% Bonds.....	Chapter 3, 1935....	1937	15,500,000 00	1944	15,500,000 00	1944	
Canadian National Railway Company 3½% Bonds.....	Chapter 3, 1935....	1937	20,000,000 00	1952	20,000,000 00	1948	
Canadian National Railway Company 3½% Bonds.....	Chapter 3, 1935....	1937	30,000,000 00	1950	30,000,000 00	1945	
Canadian National Railway Company 2½% Bonds.....	Chapter 3, 1935....	1938	20,000,000 00	1942	20,000,000 00	1942	
Canadian National Railway Company 24½% Bonds.....	Chapter 6, 1937....	1939	15,000,000 00	1946	15,000,000 00	1946	
Canadian National Railway Company 3½% Bonds.....	Chapter 26, 1936; Chapters 6 and 43, 1937; Chapters 22 and 43, 1938....	1939	35,000,000 00	1959	.....	.....	35,000,000 00

Canadian National Railway Company 2½% Bonds.....	Chapter 43, 1937; Chapter 22, 1938; Chapter 9, 1944-45; and Chapter 42, 1946.	1947	50,000,000 00	1967	50,000,000 00
					483,502,968 43
Canadian Pacific Railway Company— Canadian Pacific Railway 3½% Land Grant Bonds.....	Chapter 32, 1888.....	1888	15,000,000 00	1938	15,000,000 00
Canadian Pacific Railway 5 year Notes.....	Chapter 18, 1933.....	1933	60,000,000 00	1935	60,000,000 00
			75,000,000 00		75,000,000 00
Grand Totals.....			1,389,515,436 55		906,012,468 12

(a, c, d, e, f) Guaranteed securities amounting to \$58,157,951.99 as listed hereunder were acquired by the Government and were not outstanding in the hands of the public on December 31, 1936. Under authority of the Canadian National Railways Capital Revision Act of 1937 they were transferred to the Canadian National Railway Securities Trust.

(a) \$53,048,000.00

(c) 1,540,063.13

(d) 3,569,995.86

(e) 12,500,000.00

(f) 7,499,952.00

(g) These amounts totalling \$58.52 represent fractional gains made in the exchange of Debenture Stock.

(h) These securities were purchased in the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942 and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX K

LOANS GUARANTEED AS TO INTEREST ONLY BY THE GOVERNMENT OF CANADA

	Authority	Date of Guarantee	Amount of Loan (a)	Due Date	Amount Discharged	Date Discharged	Amount (a) Undischarged
			\$	cts.	\$	cts.	\$
Canadian National Railway System including Predecessor Companies—							
Grand Trunk 4½% Perpetual Stock, £12,500,000.....	Chapter 13, 1919.....	1919	60,833,333 33	Perpetual	(b) 60,833,333 33	1942 to 43	1,473,495 26
Grand Trunk 5½% Perpetual Debenture Stock, £4,270,375.....	Chapter 13, 1919.....	1919	20,782,491 67	Perpetual	(b) 19,308,996 41	1942 to 47	5,954,741 40
Grand Trunk 4½% Perpetual Debenture Stock, £24,624,455.....	Chapter 13, 1919.....	1919	119,839,014 33	Perpetual	(b) 113,881,272 93	1941 to 47	848,406 00
Great Western 5½% Perpetual Debenture Stock, £2,723,080.....	Chapter 13, 1919.....	1919	13,252,322 67	Perpetual	(b) 12,403,916 67	1942 to 47	27,457 73
Northern Railway of Canada 4½% Perpetual Debenture Stock, £308,215.....	Chapter 13, 1919.....	1919	1,499,979 67	Perpetual	(b) 1,472,521 94	1942 to 45	8,304,100 39
Grand Totals.....			216,207,141 67		207,993,041 28		

(a) Pounds sterling converted into Canadian dollars at rate of \$4.863 to the pound.

(b) Funds sterling converted into Canadian dollars at rate of \$4.863 to the pound. These securities were purchased from the Government of the United Kingdom under the provisions of The War Appropriation (United Kingdom Financing) Act, 1942, and from certain other holders under the provisions of the Canadian National Railways Financing and Guarantee Acts, 1940, 1941 and 1942, and are held as collateral for loans made to the Canadian National Railways under this legislation.

APPENDIX L

SUNDRY ASSISTANCE

	Authority	Date	Payments		Less—Receipts and Transfers		Net Amount of Assistance		Shown in Public Accounts
			\$	cts.	\$	cts.	\$	cts.	
<i>Canadian National Railway System including Predecessor Companies and Canadian Government Railways—</i>									
Grand Trunk Railway—Debenture Account.....	Chapter 29, 1849.....	Prior to Confederation.	15,142,633	34			15,142,633	34	Consolidated Deficit Account.
Grand Trunk Railway—Interest Account.....	B.N.A. Act.....	Prior to Confederation.	10,457,458	01			10,457,458	01	"
Grand Trunk Railway—Special Interest Account.....	B.N.A. Act.....	Prior to Confederation.	7,302	18			7,302	18	"
Grand Trunk Preference Stock.....	Chapter 174, 1885.....	Prior to Confederation.	121,739	65			121,739	65	(a) Schedule "M".
Great Western Railway Company—Debenture and Interest Accounts.....		1868-69	1,152,568	45			1,152,568	45	Consolidated Deficit Account.
Northern Railway—Debenture Account.....	Chapter 23, 1875.....	1876-77	1,825,000	01			1,825,000	01	"
Northern Railway—Interest Account.....	Chapter 23, 1875.....	1876-77	1,433,760	23			1,433,760	23	"
Kent Northern Railway—Rails, Loan Account.....	Chapter 3, 1888.....	1908-09	58,334	27			58,334	27	"
Salisbury and Albert Railway—Rails and Loan Accounts.....	Chapter 3, 1888.....	1908-09	29,391	01			29,391	01	"
Intercolonial Railway—Open Account.....	Votes and Proceedings No. 80, May 14, 1909.	1909-10	153,731	04			153,731	04	"
Canadian Government Railways—Quebec Bridge Expenditures.....	Appropriation Acts.....	1908-09	67,588	05			30,381,918	19	
	" " " ".....	1909-10	111,788	02					
	" " " ".....	1920-21	24,555	50					
	Chapter 24, 1904.....	1911-12	4,994,416	66					
Grand Trunk Pacific Railway—Implementing G.T.P. Bonds.....	Chapter 38, 1912.....						203,931	57	"
Intercolonial Railway—Improvements and betterments.....	Appropriation Acts.....	1915-16	1,515,895	57			4,994,416	66	"
	" " " ".....	1916-17	1,070,334	64					
Lake Manitoba Railway and Canal Company and the Winnipeg Great Northern Railway Company—Special Account, Interest, Qu'Appelle, Long Lake and Saskatchewan Railway—Special Account, Interest.....	P.C. 121, Jan. 24, 1925, O.C. March 11, 1918.....	1924-25	203,009	93			2,586,230	21	"
		1919-20	286,517	75			203,009	93	"
Canadian Government Railways—Employees Compensation.....	Chapter 30, 1927, R.S.....	1921 to 1930	2,187,452	59			286,517	75	"
Canadian Government Railways—Supplement to Pension Allowance.....	Appropriation Acts.....	1921-22	36,145	78			2,187,452	59	"
	" " " ".....	1922-23	48,699	09					
	" " " ".....	1923-24	47,386	79					
	" " " ".....	1924-25	45,832	61					
	" " " ".....	1925-26	43,505	80					

APPENDIX M CALCULATION OF ACCRUED INTEREST ON LOANS

NOTE.—This appendix shows a calculation of interest that would have been due on loans made to the Canadian National Railway System and Predecessor Companies for capital expenditures and deficits, had such interest been accrued on the books of the Government. The interest however was never taken into the accounts of the Government but interest amounting to \$590,832,897.67 was shown on the books of the Railway. Total amount of interest calculated up to December 31, 1936 was \$574,781,637.01. Any claim the Government may have for such interest was transferred to the Canadian National Railway Securities Trust as provided for by the Canadian National Railway Capital Revision Act of 1937.

	Authority	Amount of Loan (a)		Interest of Dec. 31, 1936		Totals	
		\$	cts.	\$	cts.	\$	cts.
<i>Canadian National Railway System including Predecessor Companies—</i>							
<i>Canadian Northern Railway—</i>							
Loan Account, 1914.....	Chapter 4, 1915.....	10,000,000	00	9,085,616	44		
Loan Account, 1916.....	Chapter 29, 1916.....	15,000,000	00	18,467,753	41		
Ontario Interest Account.....	Chapter 6, 1911.....	2,386,099	88	1,295,633	33		
Interest Account.....	Chapter 20, 1914.....	5,294,000	02	3,458,940	05		
Loan Account, 1917.....	Chapter 24, 1917.....	25,000,000	00	28,571,122	58		
Loan on Account of Interest and Equipment.....	Appropriation Act 1, 1918.....	25,000,000	00	27,472,644	02		
Loan under War Measures Act.....	War Measures Act, 1918.....	1,887,821	16	2,826,644	90		
Purchase of Railway Equipment.....	Chapter 38, 1918.....	56,926,000	82	57,739,390	59		
Loan under Authority, Vote 108.....	Appropriation Act 4, 1919.....	35,000,000	00	36,374,271	70		
Loan under Authority, Vote 127.....	Appropriation Act 4, 1920.....	48,611,077	00	47,671,000	04		
Loan under Authority, Vote 126.....	Appropriation Act 2, 1921.....	44,419,806	42	40,425,692	26		
Loan under Authority, Vote 136.....	Appropriation Act 1, 1922.....	42,800,000	00	36,271,156	77		
Temporary Loan.....				42,940	66		
Grand Trunk Railway—	Chapter 23, 1913.....	15,000,000	00	7,800,000	00		
Grand Trunk Pacific Loan—Guaranteed by Grand Trunk Railway.....							
Temporary Loan.....	Appropriation Act 4, 1920.....	25,000,000	00	955,888	95		
Loan under Authority, Vote 478.....	Appropriation Act 2, 1921.....	55,293,435	18	24,308,679	03		
Loan under Authority, Vote 126.....	Appropriation Act 1, 1922.....	23,288,747	15	50,799,191	36		
Loan under Authority, Vote 137.....				19,387,043	61		
Grand Trunk Pacific Railway—							
Three per cent Mortgage Bonds.....	Chapter 24, 1913.....	33,048,000	00	15,089,279	43		
Interest Account, 1914.....	Chapter 4, 1915.....	6,000,000	00	7,620,000	00		
Loan Account.....	Appropriation Act 2, 1916.....	7,081,783	45	8,498,922	85		
Loan Account.....	Appropriation Act 4, 1917.....	5,038,053	72	5,743,441	98		
Loan Account.....	Appropriation Act, 1918.....	7,471,399	93	8,147,417	85		
Receiver Account.....	Acts of 1905 and 1914.....	8,704,662	65	8,258,141	83		
Branch Lines Coupons—Guaranteed by Government of Canada.....	O.C. Mar. 26, 1919, P.C. 635.....	45,764,162	35	42,973,242	98		
Loans transferred against Grand Trunk Railway.....		2,898,536	98	2,631,518	39		
Canadian National Railway—				8,364,657	53		
Loan Account.....	Appropriation Act, 1923.....	24,550,000	00	19,684,795	70		
Loan Account.....	Appropriation Act, 1924.....	10,000,000	00	6,294,060	71		
Loan Account.....	Appropriation Act, 1925.....	10,000,000	00	5,417,397	27		
Loan Account.....	Appropriation Act, 1926.....	10,000,000	00	5,213,219	18		
Loan Account.....	Appropriation Act, 1929.....	2,932,652	91	10,989,669	89		
Loan Account.....	Chapters 22 and 23, 1931.....	41,121,216	41	10,441,610	95		
Loan Account.....	Chapter 25, 1932.....	8,077,338	33	3,259,752	84		
Loan Account.....	Chapter 34, 1933.....	8,228,101	10	1,429,726	69		
Loan Account.....	Chapter 28, 1934.....	10,747,973	98	1,207,278	06		
Loan Account.....	Chapter 17, 1935.....	7,293,065	84	442,115	61		
Loan Account.....	Chapter 27, 1936.....	7,011,230	75	121,686	67		
Grand Total.....						54,501,313	57
(a) Amount of Loan as at December 31, 1936.....						574,781,637	01



1947-48

**Report of the Auditor General to the
House of Commons with respect to
accounts examined and audited in
accordance with the provisions of the
Consolidated Revenue and Audit Act,
1931, and other legislative enactments**

1. Audits have been made of the accounts of the Government of Canada and of public instrumentalities which are subject to examination by the Auditor General. As in previous years, the audits were made by means of comprehensive tests, and certificates appearing in the Public Accounts were given subject to the observations set out in this report to the House of Commons. To the extent practicable, transactions were scrutinized concurrently with the recording in books of account. The attention of administrative officers was drawn to those which did not appear to conform to legislative or executive directions. Various transactions, which might otherwise have necessitated audit observations to the House of Commons, were thus suitably adjusted before the accounts for the year were closed.

2. For the first time since 1939, departmental activities were related predominantly to peacetime work. The volume of financial transactions may be measured by noting that during the year approximately 30,600,000 cheques were issued, of which about 19,500,000 were in payment of family allowances. In addition, there were the payments made by the Bank of Canada in servicing the Public Debt and by the corporate instrumentalities of the Crown. Activities which are now commonplace were either non-existent or of minor proportions nine years ago. It is for such reasons that during the audit notice was taken of various administrative practices and procedures.

3. In 1947 the Public Accounts Committee recommended that directions in the Consolidated Revenue and Audit Act, 1931, be reviewed to the end that the statute meet present-day requirements. For like reason, various other administrative procedures may merit consideration. Examples are:

- (a) Departmental holdings of equipment, stores, materials and supplies now represent many millions of dollars, but there is no general statute controlling the management thereof.
- (b) In relatively few instances is it possible to establish, by study of the Public Accounts, the real cost of various public services, because of the long established practice of relating costs to departments and not to services. For example, because the Public Works Act places on that Department the duty to provide, equip, furnish and maintain office accommodation, etc., for all departments, costs incurred are recorded as expenditures of Public Works. Another is the obligation placed on Post Office to carry without charge official mail to and from Ottawa.
- (c) There is no general statute to regulate ordinary land transactions, and only with some doubt may one assume that the definition of "public work" in the Expropriation Act is as general as are the activities which are brought within its scope. The situation may be illustrated by reference to the National Capital District. The Federal District Commission has been designated the instrumentality to carry out the development work; but its power, as given by the Federal District Commission Act in 1927, is limited to the acquisition of lands required for "public parks or squares, streets, avenues, drives, thoroughfares, bridges or other structures". Only by implication may it be inferred that Vote 809 of Appropriation Act No. 4 for 1948 vests in it a power to take possession and resell lands which were expropriated in 1947 by the Crown (in the name of the Minister of Public Works) for the purpose of developing new railway terminals.
- (d) The Exchequer Court Act vests in the Court exclusive jurisdiction to adjudicate claims for relief arising out of acts of negligence by servants of the Crown. But there is no legislation setting out the safeguards to be observed when a settlement is negotiated without recourse to litigation. Annually, there are numerous claims arising out of traffic accidents involving motor vehicles of the Crown. Some settlements require only a few dollars, others are for substantial sums. The amounts paid are recorded as charges to general votes, because it has long been established that when the text of a vote is general in nature, the application given to the vote is one of Government policy. For

instance, Vote 457, "Treatment Services", of the Department of Veterans Affairs, includes \$13,439.90 paid in a pre-trial settlement of claims arising out of an accident in which a vehicle of the Department was involved.

- (e) Before the war, Consolidated Revenue Fund moneys were employed to finance, pending reimbursement, Canadian transactions of the United Kingdom Defence Forces (mainly the Royal Navy). Today, advances to cover like reimbursable costs are made to several governments without clear statutory authority so to do. The Canadian Commercial Corporation contracts for supplies on behalf of various governments and international organizations and also functions as the purchasing agency for the Department of National Defence, although the Defence Purchases, Profits Control, and Financing Act, 1939, has not been specifically repealed by Parliament.

4. A requirement of many statutes is that various administrative decisions be concurred in by the Governor in Council before being given effect. The practice originated in the days when Ministers over departments had the time to perform duties which now are delegated to officials as a practical necessity. There is no statistical calculation available of the total number of statutory directions requiring decision by the Governor in Council before administrative action may be taken, but in the 1927 Revised Statutes there are approximately 1,050 directions to that end. Five hundred and forty of these relate to matters of departmental routine. For example:

- (a) Section 43 of the Indian Act provides that the Governor in Council may prohibit the cutting or removal of "any hard or sugar-maple tree or sapling" from an Indian reserve.
- (b) Section 49 of the Penitentiaries Act requires an "officer appointed by the Governor in Council and attached to the staff of a penitentiary for that purpose" to convey a convicted person from gaol to penitentiary, if a peace officer is not available.
- (c) Section 22 of the R.C.M.P. Act requires that the Governor in Council prescribe the amount to be paid "for the purchase of horses, vehicles, harness, saddlery, clothing, arms and accoutrements, or articles necessary for the Force; and also the expenses of travelling, and of rations, or of boarding or billeting the Force, and of forage for the horses".

Less than 30 per cent of the Civil Service is located at Ottawa, therefore a consequence is a mass of paper work between field offices and headquarters. The present-day size and diversity of activities in the Public Service demand more than ever before that all questions of policy be determined by the Governor in Council, but one may wonder if inordinate demands are not now being made on that body by reason of the multiplicity of subordinate matters requiring decision. In view of the fact that a revision of the statutes is being undertaken, an opportunity is available to revalue various obligations now resting on the Governor in Council, and it is solely for that reason that attention is drawn to the matter.

5. Section 50(2) of the Consolidated Revenue and Audit Act, 1931, directs, with respect to the accounts of Canada, that:

50. (2) In reporting the result of his examination and audit to the House of Commons, the Auditor General shall call attention to every case in which

- (a) a grant has been exceeded; or
- (b) moneys received from sources other than the grants for the year to which the account relates have not been applied or accounted for according to the direction of Parliament; or
- (c) a sum charged against a grant is not supported by proof of payment; or
- (d) a payment so charged did not occur within the period of the account, or was, for any other reason, not properly chargeable against the grant, or was in any way irregular; or
- (e) a special warrant authorized the payment of any money; or
- (f) an objection of the Auditor General was overruled by the Governor in Council or the Treasury Board; or
- (g) a refund or remission of any tax, duty or toll has been made on the authority of any Act of Parliament; or to any other case which the Auditor General considers should be brought to the notice of Parliament.

Charges to Grants

6. The Balance Sheet records \$1,584,240.42 invested in stores under authority of the Department of Transport Stores Act, c. 28, Statutes 1937, as amended. This amount was not reduced by stores issues amounting to \$52,224.58 made prior to March 31, 1948. Had these issues been charged to the votes concerned, over-expenditures would have been recorded in three appropriations, of which \$30,052.80 would have been in Vote 412, Marine Service Steamers.

7. Appropriation Act No. 5 of July 17, 1947, included:

488. Feeds Administrator, including freight assistance on western feed grains	\$21,036,873
610 & 715. To authorize and provide for payment of subsidies on oats and barley used as feed for live stock under such regulations as may be approved by the Governor in Council	7,600,000

These votes were administered by the Department of Agriculture. "Details" accompanying Estimate Item 488 identified \$2,000,000 as the sum required for payments of "subsidy on wheat used as feed for live stock". Order in Council P.C. 1/4592 of November 7, 1947, recited that the termination date of the policies relating to feed grains having been extended from July 31st to October 21st, the resulting expenditures for feed wheat payments might be \$4,000,000 and \$13,600,000 for oats and barley payments. The order in council directed that the extra money required by reason of this extension be made available by transfers of up to \$8,000,000 from Vote 499, which reads:

499. Commodity Prices Stabilization Corporation	\$35,000,000
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Subsequent orders in council, P.C. 1/5210 of December 18, 1947, and P.C. 3/666 of February 20, 1948, increased the maximum which might be transferred to \$9,750,000. At the year-end \$6,500,000 was appropriated to supplement Votes 610 and 715; whereupon Vote 499 was recouped the advances made from it. Section 27 of the Consolidated Revenue and Audit Act, 1931, states that no issues be made in excess of the appropriation authorized by Parliament. In this instance, issues were temporarily made in excess of the sums granted for the purposes of Votes 610 and 715.

8. Order in Council P.C. 805 of February 26, 1948, purported to authorize temporary advances up to \$20,000,000 to the Canadian National Railways. The purpose was to place the Company in funds pending an appropriation to provide against an income deficit in 1948. Payments totalling \$11,000,000 were made to the C.N.R. prior to March 31, 1948. Only by implication may it be regarded that the Canadian National Railways Financing and Guarantee Act, 1948, regularizes these payments. That Act states:

9. If at any time before the first day of April, nineteen hundred and forty-nine, the available revenues of the National Railway System are not sufficient to pay all the operating and income charges of the System as and when due, the Minister of Finance may, with the approval of the Governor in Council, upon applications made by the National Company and approved by the Minister of Transport, place at the disposal of the National Company such amounts as may be necessary to enable the National Company to meet all such charges: Provided that all such amounts shall be reimbursed to the Minister of Finance from the annual revenues of the National Railway System in so far as such revenues are sufficient and any insufficiency shall be provided for by subsequent deficit appropriation by Parliament.

The Act received Royal Assent on June 30, 1948, but the advances were made prior to March 31st. It is ordinarily regarded that financial legislation has retroactive application only when that intent is specifically declared by the legislation.

Payments Charged Before Service Performed

9. A constitutional reason for the lapsing and writing off of unused balances in appropriations at the year-end is to ensure that the Executive be ever in a state of dependency on Parliament for funds. Attention is therefore drawn to certain orders in council made in March, 1948, which authorize payments before work is completed or materials supplied:

P.C. 859 of March 2nd authorizes the making of a contract for \$226,597 with R.C.A. Victor Company Limited for certain communication equipment. The order in council notes that none of the equipment would be delivered prior to March 31, but authorizes an advance payment of \$113,298.50.

P.C. 938 of March 6th authorizes an advance payment of \$425,000 to Canadian Arsenals Limited on an \$800,000 contract to convert 50 snowmobiles and provide spare parts for them. The order recites that no deliveries would be made prior to March 31st.

P.C. 1051 of March 16th authorizes the making of a contract for \$34,326.54 for equipment to be supplied by the Northern Electric Company Limited. The order in council is silent as to date of delivery, but authorizes an advance of \$15,000 on signing of the contract.

P.C. 1101 of March 16th authorizes the making of a contract with Canadian Marconi Company Limited for equipment costing \$226,269.11, and provides in the contract for an advance payment of \$113,135.

P.C. 1186 of March 23rd authorizes the making of a contract with Canadian Pratt & Whitney Aircraft Company Limited for the purchase of 2 helicopters at a cost of \$98,346.60 each. The order in council concurs in a proposal that the contract provide for an immediate accountable advance of \$33,979.78 and for a further advance of \$81,356.71 per helicopter within ten days after notice that the aircraft "is, or will be, ready for delivery within two weeks".

The immediate consequence was that \$680,967.28 was charged to 1947-48 Department of National Defence grants. No deliveries were made in the fiscal year. None of the orders in council cites any authority on which reliance is placed to give directions to pay in advance.

10. On March 15 and 31, 1948, the National Film Board made contracts with Crawley Films Ltd. for the production of films for two departments. \$8,268.75 was charged to 1947-48 appropriations of the departments and deposited in a special deposit and trust account—"Prepayments on Film Activities—National Film Board". While no payment was made to Crawley Films, a consequence of this action is that \$8,268.75, which would have lapsed, is being regarded as available in 1948-49.

Liability Discharged by Transfer of Property

11. Large quantities of Canadian-produced spares for motor transport were held by Canada at the end of hostilities. Subsequently they were delivered to, and a claim made on, the United Kingdom. In consideration of the waiving of certain claims by the United Kingdom Government in respect of surplus war stores transferred to Canada, Order in Council P.C. 736 of February 26, 1948, authorized the cancellation of the claim. The effect is that a liability of the Government has been discharged by a transfer of public property without a charge being made to a parliamentary appropriation.

Charge to Accounts Before Payment Made

12. Regulations respecting the issue of cheques provide that each cheque bear the date of the day on which it is issued. In the course of the audit of National Defence accounts it was observed that cheques dated in the fiscal year were not released forthwith. For example, two cheques in favour of the Air Ministry of the United Kingdom, amounting to \$225,124.76 and dated April 30, 1948, had not been released when the audit for the year was completed. The sum, however, is charged to the 1947-48 appropriation.

Warrants and Overrulings

13. No special warrants were issued during the year for the payment of money; and no objection of the Auditor General was overruled by the Governor in Council or the Treasury Board.

Refunds and Remissions

14. On the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, refunds and remissions of customs duties, excise duties and excise taxes were made during the year to a total of \$1,661,455.84, exclusive of refunds made in adjustment of overpayments, etc., and of refunds and remissions affecting Government departments, Crown corporations, non-profit institutions and other governments. Apart from those individually involving sums of \$1,000 or less, and totalling \$47,841.85, refunds and remissions were made as follows:

Alpha Chi Omega Sorority, Indianapolis, Ind.	\$ 1,504 68
Aluminum Co. of Canada Ltd., Montreal, P.Q.	3,478 60
American Can Co., Hamilton, Ont.	261,416 95
Austin Sales and Service, Montreal, P.Q.	5,156 39
Ayers Ltd., Lachute, P.Q.	18,164 79
Bonner Leather Co., Montreal, P.Q.	1,750 43
Botany Dryspinners Reg'd, Kincardine, Ont.	1,701 40

British Industries Ltd., Calgary, Alta.	\$ 4,899 25
Campbell Soup Co. Ltd., New Toronto, Ont.	46,025 35
Canada and Dominion Sugar Co. Ltd., Chatham, Ont.	2,038 96
Canada Malting Co. Ltd., Toronto, Ont.	6,618 08
Canada Package Sales Co. Ltd., Grimsby, Ont.	2,442 30
Canada Wood Products Co. Ltd., St. Thomas, Ont.	1,083 00
Canadian Car and Foundry Co. Ltd., Montreal, P.Q.	2,797 25
Canadian General Electric Co. Ltd., Toronto, Ont.	14,893 59
Canadian Sericulture Co. Ltd., Brantford, Ont.	1,566 09
Canadian Wool Co. Ltd., Toronto, Ont.	38,265 64
Canpodian Casings Corp., Montreal, P.Q.	1,743 75
Central Canada Exhibition Association, Ottawa, Ont.	2,125 00
Chum Nut Fruit Co., Toronto, Ont.	4,540 19
Clarke & Clarke Co. Ltd., Barrie, Ont.	6,314 42
Club de Baseball de St. Jean Inc., Le, St. Johns, P.Q.	1,253 41
Collyer Co. Ltd., R. P., Montreal, P.Q.	7,271 11
Continental Can Co. of Canada, Ltd., Montreal, P.Q.	412,800 00
Co-op Vegetable Oils Ltd., Altona, Man.	3,589 73
Crest Beverages, Toronto, Ont.	1,632 82
Cullingworth & Sons (Can.) Ltd., Henry, Toronto, Ont.	37,416 80
Demetree Sault & Ciricz (Can.), St. Johns, P.Q.	4,844 75
Dominion Diamond Cutting Co. Ltd., Toronto, Ont.	1,704 90
Dominion Rubber Co. Ltd., Montreal, P.Q.	4,243 95
Dominion Woollens and Worsteds Ltd., Toronto, Ont.	5,095 35
Donnell & Mudge, Ltd., New Toronto, Ont.	15,710 79
Dunrobin Distillers Ltd., Grimsby, Ont.	4,752 72
Essex Hybrid Seed Co. Ltd., Riverside, Ont.	11,340 61
Estabrooks Co. Ltd., T. H., Saint John, N.B.	8,885 52
Gaudreault Enrg., L. E., Chicoutimi, P.Q.	5,312 85
Girard Mfg. Co. Ltd., Montreal, P.Q.	1,630 15
Goodyear Tire and Rubber Co. of Canada, Ltd., New Toronto, Ont.	10,615 70
Guelph Carpet and Worsted Spinning Mills Ltd., Guelph, Ont.	7,165 95
Hammill & Co., J. P., Guelph, Ont.	4,858 75
Harding Carpets Ltd., Brantford, Ont.	1,241 20
Imperial Oil Ltd., Toronto, Ont.	350,000 00
Labatt Ltd., John, Toronto, Ont.	1,374 23
Leach Textiles Ltd., Huntingdon, P.Q.	1,033 20
Lipton Ltd., Thomas J., Toronto, Ont.	7,625 18
Liqueurs Idéales Enrg., Les, Chicoutimi, P.Q.	1,396 51
Maitland Spinning Mills Ltd., Listowel, Ont.	3,289 40
McKenzie Barge & Derrick Co. Ltd., Vancouver, B.C.	3,643 66
Mercury Mills Ltd., Hamilton, Ont.	3,200 40
Morgan and Co. Ltd., Henry, Montreal, P.Q.	1,310 34
Newlands and Co. Ltd., Galt, Ont.	8,207 97
Oakville Basket Co. Ltd., Oakville, Ont.	1,397 30
O'Keefe's Brewing Co. Ltd., Toronto, Ont.	2,898 72
Pacific National Exhibition, Vancouver, B.C.	5,182 90
Patons and Baldwins Ltd., Toronto, Ont.	1,581 20
Penman's Ltd., Paris, Ont.	8,452 43
Prince Edward Island Bag Co. Ltd., Summerside, P.E.I.	7,803 23
Products Ansal Products & Produits Andal Products Reg., St. Romuald, P.Q.	2,397 12
Public Utilities Commission, Kingston, Ont.	1,739 32
Regent Knitting Mills Ltd., Montreal, P.Q.	2,118 60
Rosfell Import Ltd., Montreal, P.Q.	1,097 77
Seagram & Sons Ltd., Joseph E., Waterloo, Ont.	4,467 65
Shackleton's Agencies, Toronto, Ont.	1,941 30
Sherbrooke Baseball Club, Sherbrooke, P.Q.	1,276 04
Vickers Upholstering Co., Windsor, Ont.	32,355 04
Whittaker and Co. Ltd., G., Peterborough, Ont.	171,456 85
Woods Manufacturing Co. Ltd., Toronto, Ont.	3,541 66
York Knitting Mills Ltd., Toronto, Ont.	2,923 80

\$1,613,613 99

15. Remissions were made during the year, of excise duty in excess of \$1.50 per proof gallon, on grain spirits used exclusively by wine manufacturers licensed under the Excise Act as bonded manufacturers. The order in council granting them—P.C. 1/6361 of October 2, 1945, made by

relying on section 33 of the Consolidated Revenue and Audit Act, 1931—has the effect of providing, in advance, for a lower rate of excise duty than that imposed by statute. For that reason, amounts remitted are now listed, instead of being included in the general listing of refunds and remissions:

Acme Wines Ltd., Toronto, Ont.	\$ 14,107 50
Bordeaux Wines Ltd., Niagara Falls, Ont.	7,288 88
Bright & Co. Ltd., T. G., Niagara Falls, Ont.	14,812 88
Danforth Wines, Ltd., Toronto, Ont.	41,413 35
Growers Wines Co. Ltd., Victoria, B.C.	65,667 71
Jordan Wine Co. Ltd., St. Catharines, Ont.	78,217 49
London Winery Ltd., London, Ont.	48,808 81
Marsh Winery Ltd., Fred, Niagara Falls, Ont.	8,103 97
St. Catharines Wines Co. of Canada, Ltd., St. Catharines, Ont.	42,322 50
Victoria Wineries (B.C.) Ltd., Victoria, B.C.	44,982 97
	<hr/>
	\$ 365,726 06

16. Order in Council P.C. 107/44 of January 9, 1948, directs that payments made or to be made under the terms of three contracts entered into by the Department of Reconstruction and Supply with Messrs. A. V. Roe Canada Limited, be exempt from sales tax (amount unstated).

17. The following orders in council, made on the authority of section 33 of the Consolidated Revenue and Audit Act, 1931, authorized refunds and remissions to departments, Crown corporations and other governments during the year:

P.C. 297/202 of January 17, 1947, P.C. 184/2833 of July 16, 1947, and P.C. 92/2311 of May 21, 1948, authorize remission to Polymer Corporation Limited of 60 per cent of customs duty and taxes on machinery, etc.

P.C. 246/1600 of April 23, 1947, authorizes relief to Melbourne Merchandising Limited of \$1,586.50 for customs duty and taxes on wool.

P.C. 180/2000 of May 21, 1947, authorizes sales tax remission (amount unstated) payable in respect of 20 "North Star" aircraft and spare parts manufactured by Canadair Limited, sold to Trans-Canada Air Lines.

P.C. 121/2520 of June 27, 1947, authorizes remission to the Department of Transport (Dominion Lighthouse Depot, Prescott) of \$2,674.91 for sales tax, license fee and penalty.

P.C. 93/3673 of September 10, 1947, authorizes relief to the Canadian Sugar Stabilization Corporation Limited, Montreal, of \$560,000, representing excise tax on imported sugar.

P.C. 220/4111 of October 11, 1947, authorizes refund to the Royal Norwegian Air Force of \$1,845.24, representing stamp tax paid on cheques.

P.C. 124/5181 of December 17, 1947, authorizes remission to the United States Government of \$720,235.13 for customs duty and taxes on material, supplies and equipment for joint defence work.

P.C. 186/177 of January 16, 1948, directs that no adjustments be required after December 31, 1947, in relation to past transactions between the Department of Reconstruction and Supply and the Department of National Revenue, involving customs and excise duties and taxes.

P.C. 113/944 of March 5, 1948, authorizes remission to the United States Government of \$118,022.91, for customs duty and taxes on material, supplies and equipment for joint defence work.

P.C. 249/1288 of March 27, 1948, authorizes refund to the Canadian Commercial Corporation of \$68,133.19 for account of the Netherlands Government, representing sales tax on battle dress supplied to the Department of National Defence.

18. Refunds and remissions of income and excess profits taxes authorized by the Governor in Council during the year, under section 33 of the Consolidated Revenue and Audit Act, 1931, totalled \$35,817.46, of which \$35,458.40 was a remission of excess profits tax to Blocktube Controls of Canada Limited. This remission had the effect of simultaneously reducing, by \$10,682.91, the refundable portion of the tax due to the Corporation, thereby reducing the net benefit of the remission to \$24,775.49.

19. An unusual procedure was employed to make a refund of income tax. Instead of relying on the powers given by section 33 of the Consolidated Revenue and Audit Act, 1931, to refund out of revenue, Order in Council P.C. 60/2655 of June 11, 1948, directs an *ex gratia* payment of \$2,701.66 as a charge to a Department of Labour vote. The order in council states that the payment is

to cover income tax on that portion of his salary which he regarded as having been received for living expenses and on which income tax was paid during the period April 1, 1942, to April 30, 1946, when he was employed in Ottawa as Associate Director, National Selective Service.

20. Orders in Council P.C. 93/2595 and P.C. 94/2595 of July 4, 1947 (made on the declared authority of section 33 of the Consolidated Revenue and Audit Act, 1931, and of Customs Tariff Item 706, respectively) grant exemption from certain customs and excise duties and taxes, to the representatives of the Council of the International Civil Aviation Organization and to its officials. The preamble to P.C. 93/2595 makes reference to a Bill, then before Parliament, to provide for accession by Canada to a general convention to grant privileges and immunities to the United Nations and other international organizations. The Privileges and Immunities (United Nations) Act was assented to on July 17, 1947. The Governor in Council, by P.C. 3946 of October 1, 1947, authorized the execution of an Instrument of Accession to the Convention on the Privileges and Immunities of the United Nations, and on January 22, 1948, the instrument was deposited with the United Nations. However, no order in council has yet been made to specify the extent to which the International Civil Aviation Organization be granted privileges and immunities within the limits granted by the Act. Certain concessions enjoyed by the Organization and its officers are more extensive than the Privileges and Immunities (United Nations) Act contemplates.

REVENUES

21. Cash receipts and other credits to Revenue totalled \$2,871,746,109.85 for the fiscal year ended March 31, 1948. A comparison by classifications with 1946-47 revenues is:

	1946-47	1947-48
Ordinary	\$ 2,588,530,894 64	\$ 2,629,845,984 75
Special	416,758,276 39	229,621,502 75
Credits to Non-Active Assets	1,114,764 35	10,111,309 19
Capital Refunds	109,776 57	60,865 30
Contra Accounts	1,362,601 17	2,106,447 86
	<hr/> \$ 3,007,876,313 12	<hr/> \$ 2,871,746,109 85

Trade Treaties and Agreements

22. Section 11 of the Customs Tariff Act took its present form in 1935. It reads:

11. The Governor in Council may by order in council make such reductions of duties on goods imported into Canada from any other country or countries as may be deemed reasonable by way of compensation for concessions granted by any such country or countries.

At the time the clause was under consideration, the point was raised that, regardless of the power given by the proposed text, trade treaties and agreements should be "brought to Parliament as a matter of constitutional practice". In reply, the then Minister of Finance said:

I think my hon. friend and I are in agreement as to what is the strict constitutional or legal condition with respect to trade treaties or agreements, and I shall not discuss that matter at the moment. That is the practice which has obtained, that is the practice which should obtain and that is the practice which will be followed. Beyond that there are certain actions taken by order in council which are neither trade agreements nor treaties. In the past these matters have not been brought to Parliament for ratification, though Parliament should have the information; but I can assure my hon. friend that it is our purpose to adhere strictly to the practice which has obtained hitherto with respect to treaties and trade agreements. (1935 Revised Debates, p. 3321).

Attention is drawn to the fact that orders in council, made under the authority of section 11, were employed to bring into effect, during the year, most-favoured-nation tariff relationships with Cuba, Greece, India, Italy, Liechtenstein, Pakistan, and Turkey.

Department of Finance

23. Fines amounting to \$387,271.67 were collected during the fiscal year for infractions of the Wartime Prices and Trade Regulations. Amounts totalling \$8,332.68 were subsequently remitted by order of the Governor General in exercise of the pardoning power. The Board reported that fines amounting to \$61,920.95 were outstanding at March 31, 1948.

National Film Board

24. As of January 31, 1948, the Board had accounts receivable to a total of \$171,713.25. Over 500 accounts were involved, 35 being with Government departments. Debtors were circularized for confirmation purposes. Two departments dispute accounts totalling \$29,163.49. Although the amounts have been outstanding for several years, no action has been taken, either by the Board or the departments concerned, to effect settlements.

25. Accounts of a representative at The Hague were unsatisfactorily maintained from October 1, 1946, to March 31, 1947. No proper record of receipts was made, and disbursements were made out of revenue, which is contrary to provisions of the Consolidated Revenue and Audit Act, 1931. The officer returned to Canada in 1947 and the Board agreed to accept \$325.87 in settlement of his account. Due to the state of the employee's records, it was not possible to establish that \$325.87 is the exact sum payable.

Department of National Revenue

26. *Excise Tax on Wines.*—Section 83 of the Excise Tax Act imposes an excise tax on wines manufactured and sold in Canada. Regulations made by the Governor in Council under the authority of section 126 of the Excise Act provide that wine may be brought into a distillery, for blending purposes, without payment of excise tax. Section 126 reads:

126. The Governor in Council may make such regulations as to him seem necessary or expedient, for giving effect to any of the provisions of this Act.

The administrative explanation was that the purpose of the action taken was to avoid double taxation, but section 126 does not appear to be designed for the purpose to which it has here been applied. An amendment to the Excise Tax Act now gives statutory direction that the tax shall not apply in the circumstances referred to.

27. *Customs Drawbacks.*—Items 1019 and 1049 in Schedule "B" to the Customs Tariff (scheduling goods subject to drawback for home consumption) read:

1019 Bituminous coal.—When imported by proprietors of coke ovens and converted at their coke ovens into coke for use in the smelting of metals from ores and in the melting of metals	99 per cent
1049 Bituminous coal, imported on or after March 23, 1935	
(a) When converted into coke to be sold	50 per cent
(b) When converted into coke to be sold; provided that not less than 35 per cent, by weight, of the bituminous coal so used, as covered by each drawback claim, was mined in Canada	99 per cent

Order in Council P.C. 856 of March 11, 1947, made on the declared authority of section 284 of the Customs Act, establishes Item 1019 A, which grants drawback in respect of all imported bituminous coal converted into coke in the manner and for the purpose designated in Item 1019, whether or not imported by the proprietors of the coke ovens. Order in Council P.C. 885 of March 11, 1947, made on the same authority, establishes Item 1070, granting drawback of 99 per cent when the maximum available proportion of Canadian mined coal is used, even though such available proportion may be less than the 35 per cent required to qualify under Item 1049(b). The effect is to allow a drawback of 99 per cent in some cases which would otherwise have qualified only for the 50 per cent provided by Item 1049 (a). Both Orders became effective on April 1, 1947. Section 284 of the Customs Act reads, in part:

284. The Governor in Council may, from time to time . . . make regulations for or relating to . . .
 (d) Granting a drawback of the whole or part of the duty paid on articles which have been used in Canadian manufactures, or granting a specific sum in lieu of any such drawback.

The authority vested in the Governor in Council appears to be limited to establishing regulations to control the application of drawbacks authorized by Parliament.

Department of Reconstruction and Supply

28. The operation of the Sorel Gun Plant as a joint venture of Sorel Industries Limited and the Crown ended on January 31, 1946. By agreement of February 9, 1946, approved by Order in Council P.C. 465 of February 9, 1946, the Crown's interest in the Gun Plant and its share of the raw materials and supplies inventory were sold to Sorel Industries Limited for \$1,500,000 cash and other consideration. The remaining assets were liquidated, liabilities settled and the resulting residue distributed between the Crown and Sorel Industries Limited. It would appear that in the distribution the Crown accepted less than it was entitled to demand: \$2,556.35 in respect of the raw materials and supplies inventory and \$30,009.91 of the unexpended portion of a provision for replacement of plant partially destroyed by fire in January, 1945.

Royal Canadian Mounted Police

29. Section 235 of the Criminal Code requires the Minister of Agriculture to supervise the operation of pari-mutuel machines at race-courses, "the expense incident to such supervision for each meeting to be borne by the (racing) association". In practice, supervision is, in the main, by the R.C.M.P., the Department of Agriculture paying, out of moneys received by it, \$10 per man per day, plus travel expenses of police personnel. Those assigned to this work receive pay and allowances applicable to their rank. However, it has been the practice of the R.C.M.P. to credit the amount received, other than that paid for travel expenses, to the R.C.M.P. Benefit Fund Account. The proper accounting practice would be to credit the money to the appropriations which were charged with the pay and allowances and other expenses.

APPROPRIATIONS AND APPLICATION OF VOTES

30. Amounts provided by parliamentary appropriations, disbursements therefrom, and lapsed balances in the fiscal year ended March 31, 1948, were:

	Grants	Expenditures	Loans, Advances and Investments	Lapsed
Annual Appropriations—				
General	\$ 651,055,154 62	\$ 501,094,110 07	\$ 44,910,605 99	\$ 105,050,438 56
Demobilization and Recon- version	695,373,803 02	554,954,830 33	113,686 34	140,305,287 25
Continuing Appropriations ..	1,959,021,024 96	1,139,577,513 49	819,443,511 47	
	<u>\$ 3,305,449,983 50</u>	<u>\$ 2,195,626,453 89</u>	<u>\$ 864,467,803 80</u>	<u>\$ 245,355,725 81</u>

31. *Annual Appropriations.*—Lapsings in general votes totalled \$105,050,438.56, being 16 per cent of the total granted by Parliament. The following departments had lapsed balances totalling over \$500,000:

Agriculture	\$ 4,042,112 43
External Affairs	644,714 62
Finance	2,802,979 46
Fisheries	894,667 37
Justice	814,099 82
Labour	1,900,691 45
Mines and Resources	2,372,923 12
National Health and Welfare	1,321,055 85
National Revenue	876,602 67
Post Office	2,456,756 77
Public Works	20,128,350 55
Reconstruction and Supply	4,143,183 39
Royal Canadian Mounted Police	1,446,042 73
Trade and Commerce	764,732 03
Transport	6,079,820 89
Veterans Affairs	53,887,243 90

32. The principal votes involved (omitting cents) were:

Vote	Amount Voted	Lapsed
<i>Agriculture</i>		
26* Subsidies for cold storage warehouses under the Cold Storage Act, and grants...	\$ 834,166	\$ 392,970
30* Prairie Farm Rehabilitation Act and Water Storage	3,000,001	930,924
31 St. Mary River Dam Project	1,500,000	388,693
33 Assistance to encourage the improvement of cheese and cheese factories	1,700,000	642,408
<i>External Affairs</i>		
43* Representation Abroad	4,008,108	485,495
<i>Finance</i>		
73* Salaries, reclassifications and increases	6,500,000	2,330,068
<i>Fisheries</i>		
76* Fisheries Inspection	2,011,500	198,697
85 International Pacific Salmon Fisheries Commission	300,000	173,085
91 Assistance in construction of vessels	200,000	159,495
<i>Justice</i>		
106* Operation and maintenance of penitentiaries, etc.	5,117,915	689,267
<i>Labour</i>		
113 Payments to provinces under Vocational Training Co-ordination Act agreements	825,000	321,374
115 Unemployment Insurance Act—Administration	19,160,280	1,519,874

Vote	Amount Voted	Lapsed
<i>Mines and Resources</i>		
147 N.W.T. Roads	\$ 1,130,000	\$ 369,891
148 Yellowknife Water System	745,800	257,922
186* Immigration, Canadian field service	2,337,164	262,295
187* Immigration, foreign service	396,595	119,031
<i>National Health and Welfare</i>		
225* Medical Services—Indians and Eskimos	5,590,927	323,069
229 Family Allowances—Administration	1,904,397	289,525
<i>National Revenue</i>		
259* Maintenance and operation of C.B.C. Short Wave Station	1,568,259	299,777
<i>Post Office</i>		
262* Post Offices, including salaries and other expenses of headquarters and staff post offices, etc.	32,687,287	1,540,590
264* Railway Mail Service	15,323,990	258,839
265* Air and Land Mail Services	17,638,943	251,954
<i>Public Works</i>		
Construction, repairs and improvements of public buildings—		
287* Quebec	3,325,150	2,004,277
288* Ontario	2,950,000	1,306,657
291* Alberta	738,200	619,350
292* British Columbia	1,193,900	856,075
307* Dredging, Ontario and Quebec	1,250,784	530,756
Construction, repairs and improvements—Harbours and Rivers—		
320* Nova Scotia	5,478,600	3,011,264
322* New Brunswick	1,152,000	801,198
323* Quebec	5,269,244	2,986,349
324* Ontario	5,074,900	2,828,674
327* British Columbia and Yukon	3,247,800	1,691,488
<i>Reconstruction and Supply</i>		
350 Payments in connection with the movements of coal	4,500,000	3,732,719
<i>Royal Canadian Mounted Police</i>		
359* Land Services	8,951,333	608,584
360* Marine Services	1,486,202	767,746
<i>Trade and Commerce</i>		
400 Canadian Government Elevators	737,277	189,943
<i>Transport</i>		
430 P.E.I. Car Ferry and Terminals—Construction and improvement of terminal facilities—capital	4,000,000	1,364,680
444* Airways and airports—construction and improvements, including radio facil- ities—capital	4,899,811	1,223,607
445* Operation and Maintenance Civil Aviation Services	3,232,355	377,519
448* Meteorological Services	4,227,410	478,730
National Harbours Board—Reconstruction and capital expenditures—		
482 Montreal and Vancouver	531,500	306,548
902 Halifax	300,000	289,574
<i>Veterans Affairs</i>		
455 District Administration	5,374,160	1,563,794
456 Rehabilitation Services	5,657,340	939,416
457* Treatment Services	24,150,640	3,741,083
463* War Pensions—World War I	39,750,000	3,186,043
464* War Veterans Allowances—World War I	13,600,000	1,577,168
474 Administration of Soldier Settlement, British Family Settlement, general land settlement and Veterans' Land Act	6,747,046	1,629,705
476 Grants to veterans settled on Provincial Lands, etc.	5,000,000	2,644,016
484 Purchase of land, permanent improvements, stock and equipment, and for protection of security under the Veterans' Land Act	81,500,000	36,933,573

* The amount stated for this item is the Main Estimate as supplemented.

33. *Demobilization and Reconversion Appropriations.*—A total of \$695,373,803.92 was granted. Expenditures were \$554,954,830.33 and disbursements for loans, advances and investments totalled \$113,686.34. Thus the total of lapsings in these votes was \$140,305,287.25, representing 20 per cent of the total granted. Departments having lapsed balances in excess of \$500,000 were:

Agriculture	\$ 1,490,436 39
External Affairs	3,112,076 74
Finance	9,482,401 43
Labour	5,151,524 80
Mines and Resources	1,212,024 26
National Defence	44,794,578 00
National Health and Welfare	9,472,912 39
Public Works	1,078,171 33
Reconstruction and Supply	34,095,768 08
Transport	2,562,802 68
Veterans Affairs	27,482,578 05

34. The principal votes involved (omitting cents) were:

Vote	Amount Voted	Lapsed
<i>Agriculture</i>		
489 Fertilizers and Pesticides Administrator	\$ 968,300	\$ 363,989
490 Seeds Administrator	205,000	198,199
492* Meat Board, including quality premiums on A and B1 grade hog carcasses	6,157,818	560,045
<i>External Affairs</i>		
908 General Post-UNRRA Relief, including payment to International Children's Emergency Fund	20,000,000	3,072,893
<i>Finance</i>		
497 Comptroller of the Treasury	2,483,200	781,527
498* Wartime Prices and Trade Board—Administration	6,860,000	1,065,719
499* Commodity Prices Stabilization Corporation	40,000,000	5,658,616
500 Advances to Canadian Wheat Board for payments to millers and other manu- facturers of wheat products	18,000,000	1,000,000
507 Miscellaneous and unforeseen expenses, etc.	1,000,000	847,593
<i>Labour</i>		
518* Vocational training for discharged members of Canada's Armed Forces, includ- ing undischarged commitments of previous years	8,500,000	2,095,295
520 Payments to the provinces under agreements with respect to training and re- training former war workers, and capital expenditures for vocational school buildings and equipment	2,750,000	1,485,563
524 Re-location of Japanese in Canada	900,000	288,874
527* Movement of workers to Canada	700,000	406,697
528 Transfer of labour in Canada	550,000	345,138
<i>Mines and Resources</i>		
530 Aerial Photography	1,240,000	513,905
545 Immigration Branch, external services	300,000	227,597
<i>National Defence</i>		
551 To provide for the orderly establishment and organization of the Defence Forces of the Army, Navy and Air Services on a peacetime basis	226,709,331	37,786,763
552 Defence Research and Development	13,031,834	7,007,814
<i>National Health and Welfare</i>		
553 Old age pensions and pensions to the blind	10,450,000	9,453,582
<i>Public Works</i>		
562 Repairs, alterations, operation and maintenance of buildings	1,000,000	539,133
563 Rental of Premises	635,000	329,134
<i>Reconstruction and Supply</i>		
568 Departmental administration	1,989,208	566,978
569 Liquidation of contracts, etc.	2,500,000	1,492,797
570 Reconstruction projects	5,000,000	4,408,580
571 Reconstruction projects	3,100,000	1,115,311
573* Emergency Shelter—Administration	52,500,000	16,000,000
574* Wartime Housing Limited		

Vote	Reconstruction and Supply (cont'd.)	Amount Voted	Lapsed
575	Cost of moving houses from one locality to another	\$ 700,000	\$ 700,000
577*	Production and transportation subsidies on steel, iron and coal	15,000,000	7,049,715
578	Administration, reconversion and operation of Canadian Arsenals Limited	2,990,000	1,431,759
579*	Termination of contracts	7,500,000	1,100,453
<i>Transport</i>			
585*	Director of Merchant Seamen	470,340	183,054
593*	Airways and airports—construction and improvement including radio facilities—capital	6,876,710	1,349,602
596*	Radio Aviation Services	2,244,955	210,858
600	Alaska Communications System	682,000	388,536
<i>Veterans Affairs</i>			
603	Treatment and pension examinations—World War II	30,436,000	3,306,405
604*	Pensions—World War II, and pensions granted under the authority of the Civilian Government Employees (War) Compensation Order	45,000,000	4,482,973
606	Post-discharge rehabilitation benefits	94,850,000	16,527,197
608*	Hospital accommodation and facilities	9,900,000	3,095,417

* The amount stated for this item is the Main Estimate as supplemented.

35. *Utilization of Certain Supplementary Grants.*—In the course of the financial year 1947-48, Parliament considered four sets of Estimates. The Main Estimates (assent July 17, 1947) amounted to \$1,145,530,401.40; two sets of supplementaries (assent July 17, 1947) totalled \$121,089,219.16; and further supplementaries (assent March 24, 1948) provided \$79,809,337.98. Attention is drawn to the fact that the outcome of the year demonstrates that either various supplementaries were not required, or that smaller amounts would have sufficed. To illustrate, charges to votes (other than specific votes for Public Works) listed above as having been supplemented were:

Vote	Main Estimates	July Supplements	March Supplements	Year-end Lapsings
26	\$ 777,599	\$ 40,000	\$ 16,568	\$ 392,970
43	3,178,256	829,852		485,495
73	500,000	5,000,000	1,000,000	2,330,068
76	1,954,000	57,500		198,697
106	4,760,625	357,290		689,267
186	2,221,532	115,632		262,295
187	351,595	45,000		119,031
225	4,638,808	452,119	500,000	323,069
259	1,424,241	144,018		299,777
262	30,838,101	1,849,186		1,540,590
264	14,826,490	27,500	470,000	258,839
265	17,028,943	460,000	150,000	251,954
307	940,010	310,774		530,756
359	8,594,482	356,851		608,584
360	1,412,702	73,500		767,746
444	3,926,655	973,156		1,223,607
445	2,884,065	348,290		377,519
448	3,924,865	302,545		478,730
457	20,150,640	4,000,000		3,741,083
463	37,750,000		2,000,000	3,186,043
464	12,000,000		1,600,000	1,577,168
492	5,657,818	500,000		560,045
498	6,410,000	450,000		1,065,719
499	35,000,000	5,000,000		5,658,616
518	8,000,000	500,000		2,095,295
527	200,000	500,000		406,697
573	2,000,000	1,100,000		1,115,311
574	27,500,000	25,000,000		16,000,000
577	5,000,000	10,000,000		7,049,715
579	5,000,000	2,500,000		1,100,453
585	425,340	45,000		183,054
593	6,576,710	300,000		1,349,602
596	1,948,455	296,500		210,858
604	43,000,000		2,000,000	4,482,973
608	9,000,000	900,000		3,095,417

36. *Continuing Appropriations*.—Payments totalling \$1,139,577,513.49 were made under the authority of various statutes which authorize charges to Consolidated Revenue Fund. The principal items were:

Interest on Public Debt	\$155,455,203 64
Family Allowances	263,165,192 33
Dominion-Provincial Taxation Agreements	122,496,918 44
War Service Grants and Re-establishment Credits	84,174,716 97
Old Age Pensions	58,089,960 41
Subsidies to Provinces	33,394,114 02
Loan Flotation Charges and Annual Amortization of Bond Discounts and Com- missions	10,913,586 17

37. *Loans, Advances and Investments*.—These totalled \$819,443,511.47 and were made under the authority of various statutes, as follows:

Bretton Woods Agreements Act, 1945	\$ 16,250,000 00
Canada Grain Act, R.S.	2,937 63
Canadian Farm Loan Act, R.S.	3,300,000 00
Canadian National Railways Refunding Act, 1944	16,270,308 19
Canadian National Railways Refunding Act, 1947	37,259,519 34
Canadian National Railways Financing and Guarantee Act, 1947	5,886,566 33
Canadian National Railways Financing and Guarantee Act, 1948	11,000,000 00
Central Mortgage and Housing Corporation Act, 1915	22,500,000 00
Export Credits Insurance Act, 1944	138,091,466 66
Foreign Exchange Control Act, 1946	185,000,000 00
Indian Act, R.S.	11,550 85
National Harbours Board Act, 1936	45,000 00
New Westminster Harbour Commissioners Refunding Act, 1948	703,500 00
Trans-Canada Air Lines Act, 1937	15,100,000 00
United Kingdom Financial Agreement Act, 1946	368,000,000 00
War Appropriation (United Kingdom Financing) Act, 1942	22,632 47
	<hr/>
	\$819,443,511 47

38. As of March 31, 1948, the total advanced to the Government of the United Kingdom under the authority of the United Kingdom Financial Agreement Act, 1946, was \$1,008,000,000. The Act permits up to \$1,250,000,000 being advanced.

Legislating by Appropriation Acts

39. Since this Office was established seventy years ago attention has, from time to time, been drawn to problems associated with legislating by means of token items in annual appropriation Acts. For example, the procedure by-passes normal parliamentary safeguards against hasty decision with respect to public expenditure. Further, the practice tends to disturb constitutional usages with respect to money bills—both within the House of Commons and in relationships between the Senate and House. An ancillary characteristic is that the practice presents difficulties to searchers for the authority for payments.

40. The application of Vote 586 illustrates what may happen. The Government Annuities Act permits the Minister of Labour to contract for the sale "of an immediate or deferred annuity to any two persons resident or domiciled in Canada during their joint lives, and with or without continuation to the survivor". Two annuity contracts were entered into for the payment of deferred-last-survivor annuities of \$1,147.87 and \$1,200, respectively. In each case, one of the joint annuitants died before maturity date. The Department proposed conversion of the deferred-last-survivor annuities into annuities on the lives of the survivors only, and to refund the excess payments on the former contracts to the surviving annuitants. Payments of this nature are subject to pre-audit. Audit certificate was withheld because, with respect to a like contract, the Deputy Minister of Justice had expressed the opinion that

the contract remains in force notwithstanding the death of one of the annuitants before the date for commencement of payment of the annuity, and payments of annuity thereunder should be made to the surviving annuitant so long as she lives. I am of opinion that, on the material submitted, there is no justification for repaying any part of the purchase moneys to the purchaser.

And in another case the Deputy Minister of Justice had advised that
the Minister has no authority to convert a joint annuity into an annuity on the life of one person.

The Department thereupon secured Vote 586, which read:

586. To provide authorization for refund, out of the Government Annuities Fund, of the amounts of overpayment of premiums received under Annuity Contracts 68181 and 88825 plus interest at the rate of $1\frac{1}{2}$ per cent to the date of such refund—\$1.

In view of the fact that no overpayment had been made, audit certificate was again refused—although the intent of the Department in securing the Item was recognized—and the Deputy Minister of Justice sustained that view on May 7, 1948. The Department then secured Votes 728 and 729 (1948-49 supplementaries). The texts are comparable, that of the first being:

To provide authority for payment out of the Government Annuities Fund to Charles [redacted] of the sum of \$2,138.67, being a refund of part of the premiums paid in respect of Government Annuity Contract No. 68181, together with interest on the said sum at the rate of $1\frac{1}{2}$ per cent per annum, compounded annually from August 22, 1940, to the date of payment—\$1.

41. Moneys granted by an appropriation Act lapse at the year-end, but the Act itself does not expire. Consequently, when an item is so worded as to make future expenditures a charge to unappropriated moneys in Consolidated Revenue Fund, authority exists to make payments in subsequent years without further grant by Parliament. An illustration is the motor car allowances to Ministers, the Speakers and the Leader of the Official Opposition. These payments became statutory charges by the text of Vote 352 of Appropriation Act No. 5, c. 61, S. 1, 1931. The 1947-48 Main Estimates included thirty items marked "(S)" because of texts in previous appropriation Acts—22 having an association with Vote 352 of 1931. Among the "to be reported" items in the same Estimates were 27 authorizing payments notwithstanding provisions of various Public Acts.

42. The practice of legislating by appropriation Acts has attractions when dealing with special cases or making temporary exceptions from general legislation; but the thought presents itself that it might be a safeguard and a convenience to Members were such items listed together in a special schedule and the reasons therefor printed with each item—as is the practice with respect to Bills.

Extra-Statutory Grant of Annuities

43. On May 30, 1946, an ex-serviceman died in a hospital of the Department of Veterans Affairs. The cause of death was not of a nature to make the widow eligible for a Pension Act award. On October 23, 1947, Treasury Board authorized a cash payment of \$1,000 and the purchase of a lifetime annuity of \$60 monthly to the widow, at a cost of \$10,058.40. The expenditure is charged to the "Treatment Services" vote of the Department. On August 10, 1947, an ex-serviceman died while a patient in a hospital of the same Department. The cause of death was not of a nature to qualify the widow for a Pension Act award. Order in Council P.C. 170/2777 of June 18, 1948, authorized the purchase of a lifetime annuity of \$70 monthly—cost \$11,474.40—as a charge to the "Departmental Administration" vote. The order in council recites that, based on the material submitted to him, the Deputy Minister of Justice was of opinion that (a) no liability rested on the Crown, and (b) it was within the discretionary power of the Governor in Council to direct an *ex gratia* award as a charge to an appropriate departmental vote. P.C. 164/3400 of July 29, 1948, cancels the June 18 authorization and directs the purchase, chargeable to the current year's "Treatment Services" appropriation, of an annuity costing \$14,283, this to yield \$75 monthly. Attention is drawn to these transactions because it has hitherto been accepted in administration that grant of a life pension is dependent on a decision by Parliament or by a body authorized by statute to make such an award.

Payments to Public Employees

44. Section 13 of the Civil Service Act directs that:

13. The rate of compensation of an employee upon appointment to a position in any class in the civil service shall be at the minimum rate prescribed for the class; provided, however, that when the appointee is already in the civil service in another position, the rate of compensation upon appointment to the new position through promotion shall be the same as that received before such new appointment, or, if there be no such rate for the new class, then at the next higher rate, but no appointment shall in any case be made at less than the minimum nor at more than the maximum rate prescribed for a class.

Throughout the fiscal year, however, numerous adjustments of salaries were effected by temporarily excluding a position or group of positions from the operation of the Act. The authority so to do is section 59, which provides that:

59. In any case where the Commission decides that it is not practicable nor in the public interest to apply this Act to any position or positions, the Commission may, with the approval of the Governor in Council, exclude such position or positions in whole or in part from the operation of the Act, and make such regulations as are deemed advisable prescribing how such position or positions are to be dealt with.

Generally, the purpose was to permit individuals to continue to receive salary at emergency rates authorized for services during the war.

45. Rented premises in a town in Manitoba were vacated on April 1, 1947, but it was not until May, 1947, that the Department of Public Works instructed the Comptroller of the Treasury to discontinue wage payments to the part-time charwoman. Overpayments of approximately \$247 resulted. Attention is drawn to the transaction because it illustrates the risk of overpayments under the present practice of preparing paylists. It is highly desirable that steps be taken to the end that departments appreciate and accept their financial responsibilities with respect to salary and wages payments, and make certain that prompt notice is given to the Comptroller of the Treasury of changes in personnel.

46. Order in Council P.C. 92/44 of January 9, 1948, authorizes the waiving of recovery of salary overpayments made in error to 19 employees of the Naval Dockyard, Esquimalt, between April 1 and September 30, 1947. The amount involved is \$1,184.13. The overpayments arose due to delay in the Department in giving effect to reclassifications of positions by the Civil Service Commission.

47. A Service Force warrant officer was retired to pension but pay and allowances were continued, in error, for a period of two months. The resultant overpayment of \$629.66 was not recovered.

48. A Service Force re-employed officer was retired with an overpayment of pay and allowances of \$1,050.10. No attempt is being made to recover this overpayment from pension.

Foreign Service Regulations

49. Section 17 of the Civil Service Act prohibits payment of any addition to salary unless authorized by the Civil Service Commission. Section 46 directs that not more than 18 days vacation leave be granted—save in tropical countries. Section 47 authorizes the Civil Service Commission, with the approval of the Governor in Council, to make regulations with respect to sick and special leave.

50. With effect from April 1, 1948, the Governor in Council made, by P.C. 209/2166 of May 14, 1948, new leave and allowance regulations applicable to foreign service officers of the Departments of External Affairs and Trade and Commerce and to such other persons as Treasury Board may designate. The regulations provide, among other things, for (a) 24 days annual leave during the first ten years of service and 30 days thereafter, (b) 30 days home leave after 3½ years service, (c) scales of living and representation allowances, (d) rent allowances, (e) educational allowances, (f) club allowances, (g) extra duty allowances, (h) language allowances and (i) repatriation allowances.

51. So far as the Department of External Affairs is concerned, Vote 43 (1947-48) and Vote 54 (1948-49) provide authority for such payments; but there is no comparable authority which permits the Governor in Council to make the regulation applicable to other departments, except on the recommendation of the Civil Service Commission.

52. Another set of like regulations was made by P.C. 210/2166 of May 14, 1948. The provisions are more limited and are applicable to "those members of the administrative staffs of Canadian Government departments serving at posts outside Canada who are brought within their purview by order of the Treasury Board". The initial listing includes officers of the departments of Agriculture, External Affairs, Finance, Mines and Resources, National Defence, National Film Board, National Health and Welfare, National Research Council, National Revenue, Public Archives, Trade and Commerce and Veterans Affairs. The Civil Service Commission did not recommend these regulations to the Governor in Council.

Department of Agriculture

53. *Vote 19.*—To encourage movements of feeder cattle from certain western provinces, Order in Council P.C. 4337 of October 23, 1947, authorized that, subject to specified conditions being met, the Department reimburse 50 per cent of freight charges on shipments of cattle made between October 22, 1947, and January 1, 1948. In the fiscal year, 54 applications, representing \$13,372.70, were paid and charged to this Vote. The number of animals involved was approximately 3,300. The audit indicates that a number of claimants had not conformed with the conditions stipulated by the Order in Council.

54. *Vote 490.*—Beginning in the fiscal year 1944, the Agricultural Supplies Board contracted with growers to ensure adequate production of vegetable seeds. Seed produced by growers, but not disposed of by them, was purchased by the Board and stored pending resale. The cost of 237,403 lbs. of seed thus purchased was \$238,093.36, including \$3,695.96 for freight, insurance and storage. Sales of 216,985 lbs. have netted \$123,772.94. Seed destroyed, etc., amounted to 20,418 lbs. Thus the monetary loss on operations has been \$114,320.42.

55. *Vote 710.*—The purpose of this vote was to cover 1946-47 operating losses of the Agricultural Prices Support Board and of the Meat, Dairy Products and Special Products boards acting as its agents. A \$109,395.18 charge represents the loss incurred in 1946-47 by the Agricultural Prices Support Board in marketing New Brunswick and Prince Edward Island potatoes. Payments amounting to \$61,658.19 represent accumulated net operating deficit of the three agency boards since their inception to the end of the fiscal year 1946-47.

Department of External Affairs

56. *Vote 43.*—The text of the vote reads:

Representation Abroad—including salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments.

Departmental practice was to make appointments of locally engaged staff to positions exempted from the operations of the Civil Service Act in offices abroad, without reference to the Governor in Council. In view of the terms of section 131 of the British North America Act:

131. Until the Parliament of Canada otherwise provides, the Governor General in Council may from time to time appoint such officers as the Governor General in Council deems necessary or proper for the effectual execution of this Act.

attention was drawn to the irregularity of the practice. Order in Council P.C. 18/2047 of May 7, 1948, provides that when Treasury Board approves the creation of junior staff positions, to be filled by staff engaged locally at missions abroad, the Secretary of State for External Affairs may appoint individuals to such positions without reference to the Governor in Council, provided the maximum salary does not exceed the equivalent of the maximum salary payable to a Canadian clerk grade 3. If this practice is to be followed (and it is a reasonable one) the text of future votes for representation abroad should be so phrased that the Governor in Council may delegate the power to appoint.

57. An audit duty, by reason of section 47 of the Consolidated Revenue and Audit Act, 1931, is to examine periodically departmental accounts and records with respect to inventories of equipment, supplies, provisions and stores. An examination of the Department's stores accounts was planned for October, 1947, but it was requested that the survey of inventory records of government-owned furnishings and equipment at missions abroad be deferred until inventory records, then in the course of preparation, were completed. At the end of the fiscal year the Department stated that, while work was under way to introduce an inventory system for all missions abroad, it would not be completed for some time.

58. Order in Council P.C. 30/3780 of September 18, 1947, granted authority to repay the Polish Legation in Ottawa for zlotys advanced by the Polish Ministry of Foreign Affairs to the Canadian Legation in Warsaw, at the rate of 100 zlotys to the dollar, final settlement to be made on the basis of the exchange rate for the zloty when fixed by the International Monetary Fund. Advances of 6,400,000 zlotys were made during the fiscal year. An exchange rate for zlotys was not established by the International Monetary Fund, and repayments for advances in Poland continued to be made at the rate of 100 zlotys to the dollar, although a commercial exchange rate of 400 zlotys to the dollar was established on November 24, 1947. In May, 1948, the Polish

Government agreed to a settlement of the advances at the commercial rate. As total payments to the Polish Legation amounted to \$37,000, a credit of 8,400,000 zlotys was available at March 31, 1948, for drawing from the Polish Ministry of Foreign Affairs without further payment.

59. Disbursements approximating \$10,293 by the Canadian Embassy in Paris during March, 1947, are recorded as charges to 1947-48 appropriations. The explanation is that, as there were insufficient funds on hand in Paris to cover the total of the cheques drawn in March, 1947, only that portion for which funds were available was charged as 1946-47 expenditure.

60. *Vote 496.*—Order in Council P.C. 6/1450 of February 24, 1942, provided a scheme to compensate Government employees for loss of belongings which they were compelled to abandon in Europe during 1939 and 1940. The Order stipulated that payment be made only after the claim was accepted by Treasury Board. The text of Vote 496 is:

To provide for payment of employees' claims for loss of or damage to personal effects which they were compelled to leave behind when they had to leave their posts due to war.

Attention is drawn to three payments totalling \$1,984.72. In these instances the claims were for packing, transporting, storing and insurance costs; in other words, the claims were not for lost or damaged property. In one case, insurance premiums were to April 13, 1948, although the order in council limited reimbursement of insurance premiums to June 30, 1942. One claim accepted was for an officer who was not on the strength of the Department until June 4, 1945. Treasury Board approval was obtained in only one case.

61. *Vote 722.*—This vote provided \$10,000 for the relief of distressed Canadian citizens abroad. Charges to the appropriation include expenditures of \$215.11 incurred by the Canadian Embassy in Paris for the repatriation of a Canadian citizen to Canada in September, 1947. Attention is drawn to the transaction because the Embassy had been advised in August, 1947, that the individual's repatriation was not to be authorized as a charge on the Embassy.

Department of Finance

62. *Vote 498.*—Order in Council P.C. 3395 of August 20, 1947, as amended by P.C. 48/4000 of October 2, 1947, provided that a commissioner appointed in accordance with Order No. 753 (Rental Boards) of the Wartime Prices and Trade Board be paid \$15 for each day actually engaged on hearing applications, plus travelling and living expenses when absent from official domicile. Section 27 of the Judges Act, c. 56, Statutes 1946, provides that:

If any person who was granted a pension or an annuity under the Judges Act, or who is granted an annuity under this Act becomes entitled to any salary in respect of any public office under His Majesty in respect of His Government of Canada, such salary shall be reduced by the amount of such pension or annuity.

Retired judges have been appointed commissioners. An opinion of the law officers was sought by the Board as to whether the \$15 fee should be deemed to be "salary" within the meaning of section 27. On February 21, 1948, the Deputy Minister of Justice advised:

The allowance so paid would appear to be a "salary in respect of any public office under His Majesty in respect of His Government of Canada" within the meaning of section 27 of the Judges Act. However, I find it difficult to apply section 27 of the Judges Act to the circumstances of the present case. That section requires that the salary is to be reduced by the amount of the pension or annuity granted to the judge under the Judges Act. Such pension or annuity is an annual amount and before the section can operate the "salary" to which the judge has become entitled must be converted to an annual, or at least monthly, rate. The allowance, however, is payable only for each day on which the judge is actually engaged in hearing applications.

Payments at the rate of \$15 per day, plus travelling and living expenses, continued to be made.

Department of Mines and Resources

63. *Vote 597.*—Order in Council P.C. 4066 of October 7, 1947, authorized an agreement to be made with the Yukon Coal Company, Limited, for the development of a coal mine at Tantalus Butte. Funds to provide for the undertaking are charged to this vote and amount to \$81,569.49. A provision of the agreement is that advances made are repayable, with interest at 3½ per cent, on the basis of \$2 for each short ton of coal produced, when sold and paid for, or used by the Company for purposes other than the operation of the colliery. No repayments were received in the year.

64. *Vote 768.*—During the fiscal year the Eastern Rockies Forest Conservation Board did not operate under the agreement which is a schedule to the Eastern Rocky Mountain Forest Conservation Act, c. 59, Statutes 1947. The reason was that legislative action had yet to be taken by the Province. Consequently, the \$48,304.51 spent by the Board is recorded as an expenditure by Canada and no part of the disbursements was recovered from the Province.

Department of National Defence

65. *Vote 551.*—Included in the charges is \$5,395,000 advanced to the British Admiralty in respect of services rendered and stores supplied to the Royal Canadian Navy. Certified accounts had not been received before the close of the fiscal year. Audit acceptance of the expenditure is subject to subsequent submission of vouchers.

66. The Navy maintains twenty "Reserve Divisions" for the purpose of training members of the Royal Canadian Naval Reserve. A test examination of accounting records and procedure at a representative division and a scrutiny of departmental inspection reports at others indicate that stores records were not up to date and were not always maintained in accordance with regulations. A need exists for more adequate supervision of the accounts and instruction of storekeeping personnel.

67. Invoices of many suppliers of goods for Army and Air Force use, offer cash discounts for prompt payment. Examinations disclosed that in many cases payments were not made within the discount period. This was due to defects in the administrative system. An effort was being made at the year-end to remedy the situation.

68. Although the Militia Pension Act does not so require, \$7,313,424 was charged at the year-end to this vote as representing the Government's contribution to the Permanent Services Pension Account. The amount was that stated in Order in Council P.C. 72/1931 of April 30, 1948. Actually, the amount of the Government contribution should have been \$471,783.10 less. An adjustment is to be made in the current fiscal year's accounts.

National Film Board

69. *Vote 256.*—A circuit operator, who was paid salary up to April 11, 1947, left the service of the Board with an uncleared travel advance of \$140. Subsequent investigations disclosed that on several occasions expenses had been charged for "showings" which, in fact, never had taken place. It was established that the amount to be recovered is \$357.86. To date, no part of this sum has been collected.

Department of National Revenue

70. *Vote 247.*—The text of this vote is:

Ports, Outposts and Preventive Stations, including pay for overtime of officers notwithstanding anything in the Civil Service Act, and temporary buildings and rentals.

The printed "Details" listed \$150,000 for "temporary buildings, maintenance and rentals". Actual expenditure in the construction of buildings approximated \$95,000 (exclusive of materials supplied from departmental stores). The practice of providing in a National Revenue vote for the construction of small buildings at outposts is one of long standing, but actual costs and the character of buildings are now such that it is difficult to regard those erected as "temporary buildings". For that reason, attention is directed to the terminology of the vote.

71. Section 36 of the Public Works Act requires the sanction of the Governor in Council whenever "any works are to be executed" and the estimated cost thereof exceeds \$5,000. During the year contracts were made for the purchase of pre-fabricated buildings and then, by separate contracts, for the construction of foundations, erection and other work. Sometimes these contracts were with the same contractor. Thus, although the total cost exceeded \$5,000, each contract was

for less than that sum. An example is the customs building erected at Rykerts, B.C., which cost approximately \$17,000 (exclusive of paint, linoleum and electrical fixtures supplied from departmental stores). Contract payments were:

Pre-fabricated Homes Co., Montreal, P.Q.:

Building	\$ 4,975 00	
Garage	896 00	
Office counter, etc.	386 50	
		\$ 6,257 50

H. O. Plumb and J. A. Hale, Creston, B.C.:

Construction of foundation, installation of sewage system and grading of property.	3,935 00	
Erection of pre-fabricated building	4,019 29	
		7,954 29
		\$ 14,211 79

Department of Public Works

72. *Votes 281 and 282.*—In the spring of 1947 tenders were invited for coal required for Ottawa buildings during the year ending June 15, 1948. Two bids were received and a contract was awarded involving approximately \$628,000. The contract provided for payment as deliveries were made to the various buildings, but on August 20, 1947, the Governor in Council authorized the Department to pay two-thirds of the cost when the coal was in the yards of the contractor. As a result, advances of \$282,584 were made to the contractor before the coal was delivered to a Government building. Commencing in January, 1948, two-thirds of the value of coal, as delivered, was applied against the advance. Later it was agreed that until March 31 the whole of the cost of deliveries be applied against the advance. As of that date, \$30,833.48 remained owing by the Company and was refunded by it. Attention is drawn to the transaction because the change made in August was so material as to justify the view that it would have been in the interests of good administration to call for new tenders, because the effect was to provide interest-free working capital to a contractor.

73. Included are expenditures incurred in providing space, light, heat, power, water and certain classes of equipment for the operating of various cafeterias and canteens in public buildings. Holders of the concessions, as a rule, are not required to pay for privileges enjoyed. In fact, no general policy has been promulgated to regulate the operation, charges and application of profits resulting from such ventures.

74. *Vote 840.*—This appropriation (granted July 17, 1947) included \$385,000 for the acquisition of harbour facilities at Forestville, P.Q. Order in Council P.C. 1726 of April 20, 1948, authorized the Minister of Public Works to execute an agreement with the Anglo-Canadian Pulp and Paper Mills Limited for the transfer and assignment of the facilities to the Crown in exchange for \$385,000. A cheque for that amount was drawn on April 30 but was held pending completion of the agreement. It is recorded as an expenditure of the fiscal year 1947-48. Section 32 of the Consolidated Revenue and Audit Act, 1931, permits payments during the month of April as a charge to the year then ended

for the purpose only of discharging any debt properly incurred and payable prior to the end of the said fiscal year, which may be outstanding chargeable thereto and which for good reason was not paid within the said fiscal year, and such expenditure may be charged in the accounts of the said fiscal year.

As the Minister of Public Works received his authority to enter into an agreement after March 31, an irregular charge is recorded against the vote.

75. *Vote 848.*—In 1943 the R.C.A.F. constructed a telegraph line in Bella Coola Valley, B.C. In 1946 the R.C.A.F. authorized War Assets Corporation to sell the line and it was purchased by the Government Telegraph Service of the Department of Public Works. \$4,147.33 is charged to this vote, although the purpose was to satisfy an account owing by the R.C.A.F. to Pacific Mills Limited for:

Stumpage and royalty on timber felled in construction of right-of-way for signal purposes across our timber limits in Bella Coola Valley, B.C., during 1943.

Attention is drawn to this payment because (a) a vote of Public Works was used to discharge a claim against the Department of National Defence, and (b) the claim relates to 1943, yet was only recorded five years later.

Royal Canadian Mounted Police

76. Section 8 (4) of the R.C.M.P. Act, as amended by c. 37, Statutes 1932, permits employment in emergencies of

such persons as may be necessary to perform the duties of scouts, artisans, cooks, stenographers, tailors, engineers, agents, interpreters, guides or for any other purpose or for general duty for such periods as may be required and at such rates of pay as are authorized by the Minister.

Persons so employed may be appointed by the Commissioner

as special constables to make arrests or to assist in other police duties and for purposes of discipline or any other purpose in the public interest: Provided that such persons appointed on and after the first day of April, 1932, after qualifying in length of service, shall not be eligible for pension under the provisions of this Act, except in cases of special merit on the recommendation of the Commissioner.

On October 28, 1947, a Police Order issued directing that no further engagements be made of "employed civilians" and that all future engagements in this category, both male and female, be in the rank of special constables. Between that date and the year-end 46 "employed civilians" were transferred to the category of special constable. Their duty classifications are those of janitor, assistant engineer, storeman, teamster, groundsman, mess assistant, stoker, kennelman, carpenter, cook, hospital orderly, etc. The consequence is that these employees, who are paid at prevailing rates, may be granted pension under the R.C.M.P. Act without making any contribution to pension.

Department of Trade and Commerce

77. *Vote 384*.—A trade commissioner located at Santiago, Chile, was transferred to Liverpool, England, where he arrived on October 30, 1946. His living expenses continued to be paid until May 3, 1947, when the usual allowances were made applicable. Advances made to him exceeded actual expenses by \$1,546.68. In January, 1948, one repayment of \$500 was credited and since then \$100 has been collected monthly by means of a salary deduction. At the end of May, 1948, there was still \$646.68 unaccounted for, and this sum was carried forward as an advance from the 1948-49 vote. In view of the explicit directions of section 32 (2) of the Consolidated Revenue and Audit Act, 1931, the Department lacks authority to make the arrangement.

78. *Vote 639*.—This vote authorized reimbursement of the Canadian Wheat Board for expenses incurred from August 1, 1944, to July 31, 1947, in regulating deliveries of grain, allocation of railway cars and administration of regulations relating to maximum prices of grain. The amount covers costs applicable to three years, as follows:

Crop Year	Principal	Interest	Total
1944	\$ 258,409 72	\$ 21,503 84	\$ 279,913 56
1945	232,814 12	11,929 73	244,743 85
1946	204,460 08	4,132 32	208,592 40
	<u>\$ 695,683 92</u>	<u>\$ 37,565 89</u>	<u>\$ 733,249 81</u>

Save when payment of interest has been specifically authorized in the manner required by law, it is a long established rule to regard payment of interest by the Crown as prohibited whenever claimed in the guise of a damage caused by the Crown's delay. In these transactions the Canadian Wheat Board acted as an agent of the Crown for an administrative purpose and so should have been promptly reimbursed its costs. The delay in settling has resulted, in so far as the 1944 crop year is concerned, in the real cost of the service being increased by over 9 per cent.

Department of Veterans Affairs

79. *War Veterans Allowances*.—Last year attention was drawn to the fact that the audit disclosed overpayments of allowances to the amount of \$68,978.01, and that inquiries were proceeding. Up to June 30, 1948, further overpayments in 232 cases have been established, to the amount of \$251,015. Over 200 cases are being reviewed by the War Veterans Allowance Board. The overpayments range from a few dollars to an extreme case of \$7,537.51, where it has been established that the recipient had been continuously employed since the inception of the Act seventeen years ago. Thirty-seven cases involve overpayments in excess of \$2,000. In some cases

the Crown has proceeded by means of prosecutions under provisions of the Criminal Code. A better control is anticipated by administrative officers since the War Veterans Allowance Act was amended to provide that:

25. (1) Any person who knowingly makes any statement or gives any information that is false in any material particular for the purpose of obtaining an allowance for himself or for another is guilty of an offence and is liable on summary conviction to a fine not exceeding two hundred dollars or to imprisonment for a term not exceeding three months, or to both fine and imprisonment.

80. *Vote 474.*—A \$250 charge to this vote covers the cost of drawing preliminary plans for the erection of a type of retail store. The Veterans' Land Act places no duty on the Director to participate in the construction of stores. An audit query elicited the statement that the decision to pay was founded on the consideration that "a responsible officer of the Department had given verbal instructions to prepare the drawings; that the commitment should be honoured and the account paid as submitted". That the claimant acted in good faith is not in question. Attention is drawn to the matter because the officer was not carrying out a statutory duty when he gave the instructions, and the records do not disclose that any steps were taken to recover the amount from him.

81. *Vote 484.*—The 2,673 houses built under multiple housing schemes had cost \$20,576,314 by the 1947-48 year-end. This includes \$933,193.56 for remedying construction defects. All are occupied, but in 61 instances no rental or sales agreements existed between the Director and the occupants. Consequently, no revenue was being received at the time of audit from these 61 homes. Administrative officers advise that 7 agreements were in process of negotiation, but that the majority of the occupants of 54 homes in the Windsor area decline to sign any agreement until all remedial work on the houses has been completed. It is not expected that this work will be wholly completed until the latter part of the 1948 calendar year.

82. The Department purchased dairy equipment for resale to veterans. The cost was approximately \$116 per unit. Cheaper and improved models coming on the market, 59 were resold to the original vendors at \$85 a unit. The net result was that a loss of \$1,845.94 was charged to this vote. The Veterans' Land Act requires the consent of the Governor in Council when sales of property are effected at less than cost. No such consent was on record at the time of audit.

83. A few instances were noted of charges to the vote for the redecorating of houses when resold by one veteran to another. As the responsibility of the Crown for maintenance ceases when a sale is made to a veteran, attention is drawn to the matter.

84. The Department made a bulk purchase of doors, window frames, etc., from a contractor who was paid \$47,330. A portion of the deliveries was later resold to Wartime Housing Limited for \$16,023.31. The bulk of the balance is in warehouse, and the records indicate that the district construction supervisor for the Ottawa area had classified some deliveries (cost, \$13,555.90) as below standard.

85. At the time of audit, administrative and Treasury officers were surveying transactions in the departmental warehouse in the Edmonton area. The records and accounting methods were so inadequate that it is expected that it will be established that substantial losses were sustained by reason of incorrect listing of deliveries and by failure to collect from contractors.

86. *Vote 603.*—The Canadian Pension Commission makes pension awards at Canadian rates in respect of Air Force members who came within the scope of the Commonwealth Air Training Plan. The arrangement is that its findings are then referred to the British Ministry of Pensions whenever death or disability occurred while attached to the R.A.F. When that Ministry adjudicates under its Act, resulting pensions are at rates applicable to the R.A.F. Payments are made by the Department of Veterans Affairs, reimbursements being made by the United Kingdom Government. During the year it was noted that 109 awards had not been referred to the United Kingdom authorities. On this being done responsibility was accepted in 73 cases; the other 36 cases are under consideration. Reimbursements to the amount of \$49,916.52 have been made with respect to the 73 awards.

THE BALANCE SHEET OF CANADA

87. In summary form (to the nearest thousand dollars) the Balance Sheet of Canada at March 31, 1948, was:

LIABILITIES—

Floating Debt	\$ 458,604,000	
Deposit and Trust Accounts	115,666,000	
Insurance, Pension and Guaranty Accounts	610,732,000	
Deferred Credits	3,980,000	
Sundry Suspense Accounts	31,433,000	
Province Debt Accounts	11,920,000	
Reserve for Certain Contingent Liabilities	7,632,000	
Funded Debt Unmatured	15,957,382,000	
		<u>\$ 17,197,349,000</u>

ACTIVE ASSETS—

Cash	38,042,000	
Departmental Working Capital Advances	11,737,000	
Loans and Advances	3,676,652,000	
Investments	1,175,190,000	
Province Debt Accounts	2,296,000	
Deferred Charges	72,655,000	
Sundry Suspense Accounts	20,022,000	
		<u>4,996,594,000</u>
Less: Reserve for possible losses on ultimate realization of Active Assets	170,882,000	
		<u>4,825,712,000</u>

NET DEBT—

Balance, April 1, 1947	13,047,757,000	
Excess of Revenue over Expenditure for the fiscal year ended March 31, 1948	676,120,000	
		<u>\$ 12,371,637,000</u>

Liabilities

88. The liabilities list obligations recorded in the accounts of Canada. They do not include: (a) accounts payable for goods received or for services rendered but not paid for in the fiscal year; (b) liabilities for interest accrued on the public debt but not yet due for payment (except in respect of war savings certificates); nor (c) interest accruals of approximately \$14,500,000 on the refundable portion of taxes on 1943 and 1944 personal incomes.

89. Liabilities payable in sterling, which in previous years were recorded at \$4.863 to the pound, are recorded at \$4.03, a value fixed in accordance with the International Monetary Fund Agreement. Liabilities expressed in United States' currency are recorded at par of exchange.

90. Indirect or contingent liabilities, consisting of securities guaranteed by, and other guarantee obligations assumed by the Government of Canada, are not reflected in the Balance Sheet, but are set out in Schedule "V" thereto.

91. The Foreign Exchange Control Act, c. 53, Statutes 1946, took effect on January 1, 1947. It provides for the continuation of the Exchange Fund Account established pursuant to the Exchange Fund Act, c. 60, Statutes 1935. Section 8 of the Act now in force reads:

8. The amount of the earnings or interest from gold, currencies, deposits, securities and other investments or dealings therein or therewith credited to the Exchange Fund Account after the commencement of this Act in the calendar year one thousand nine hundred and forty-six and in subsequent calendar years, less any amounts paid out of the Exchange Fund Account pursuant to section seventeen of this Act, shall be paid into the Consolidated Revenue Fund.

Section 17 concerns payments to authorized dealers. Net earnings during the calendar year 1947 were \$10,832,697.64, but the Exchange Fund Account, on December 31, 1946, had a deficit of \$28,807,124.67 arising out of the revaluation of assets consequent upon the change of exchange rates on July 5, 1946. An opinion of the law officers, dated March 10, 1948, is to the effect that notwithstanding that losses were sustained prior to January 1, 1947, the full amount of 1947 net earnings should be paid into Consolidated Revenue Fund. The effect is that net earnings of the Foreign Exchange Control Board may not be applied to the reduction of the exchange revaluation deficit. Attention, therefore, is drawn to the fact that at March 31, 1948, there was a loss of \$28,807,124.67 which is not reflected in the Balance Sheet of Canada.

Active Assets

92. Revenue in arrears, and stores and equipment are not included in the statement of assets, with the exception of the stores inventories of the departments of Public Printing and Stationery and Transport, and the metals purchase accounts of the Royal Canadian Mint and Dominion of Canada Assay Office.

93. Gold held in the gold purchase accounts is recorded at a value of \$35 per ounce fine, instead of \$20.671834 per ounce fine as in previous years. Assets held in sterling are recorded at \$4.03 and those held in United States currency at par of exchange.

94. A practice of temporarily employing cash balances by making investments in Canadian Government securities was recognized by Order in Council P.C. 10061 of December 24, 1941. Citing the Loan Act, 1940, and the War Appropriation Act, 1941, the Order directs:

- (1) that temporary investments be restricted to securities of Canada;
- (2) that as soon as practicable after March 31 and September 30 in each year the Minister of Finance shall make a report to the Treasury Board on the state of the investments so purchased;
- (3) that interest received, less brokerage, insurance or other charges, if any, be credited forthwith to Revenue; and
- (4) that all transactions be recorded in an investment account at cost and sales prices, that any net profit shall remain to the credit of the investment account until the Minister of Finance otherwise directs, and that any net loss disclosed by the semi-annual report referred to in paragraph 2 above shall be recovered to the said account by a charge on the War Appropriation.

At March 31, 1948, securities of a par value of \$660,364,000 were held in the Securities Investment Account created as a result of the Order in Council. The recorded cost is \$686,820,125.02. Net interest earnings have annually been credited to Revenue, but \$10,042,296.78 by way of net profits on completed transactions in the period April 1, 1940, to March 31, 1948, have been retained on the credit side of the trading account. This profit reduces the balance of the Securities Investment Account, at March 31, 1948, to \$676,777,828.24. Based on market quotations, the securities held in the trading account had a market value of \$663,263,113.75 on that day.

95. Loans and advances to other governments totalled \$1,846,014,909.43 at March 31, 1948, an increase of \$381,937,173.15 in the fiscal year. A listing by governments is:

United Kingdom	\$1,339,441,149 96
France	206,345,000 00
Netherlands	104,839,812 62
Belgium	65,596,000 00
China	39,542,147 46
Roumania	24,329,262 40
Norway	20,368,557 80
Czechoslovakia	15,175,550 11
Union of Soviet Socialist Republics	11,681,779 21
Netherlands Indies	11,600,000 00
Greece	6,525,000 00
Other	570,649 87
	<hr/>
	\$1,846,014,909 43

96. The indebtedness of Roumania and Greece dates from World War I. No interest has been paid by Greece since the year 1930-31 nor by Roumania since 1939-40.

97. Of the \$11,681,779.21 provided to the U.S.S.R., \$8,815,680.52 is not covered by formal agreement. Hostilities with Germany ceased on May 8, 1945, and with Japan on August 15, 1945. Thereupon the War Appropriation (United Nations Mutual Aid) Act, 1943, became inoperative. Order in Council P.C. 6153 of September 20, 1945, recites:

That following the termination of actual hostilities, war supplies, including foodstuffs and other essential civilian requirements, will still be needed by the said Governments pending the termination of the war, for wartime purposes including the repatriation of their armed forces, the occupation of enemy territory, the disarming of enemy forces, and the military government of enemy peoples;

That it will aid in the prosecution of the war for the Government of Canada to act as agent of the aforesaid governments in the purchase of foodstuffs and other essential supplies in Canada; and

That the Government of the Union of Soviet Socialist Republics, one of the aforesaid governments, has requested the Government of Canada to procure war supplies, including foodstuffs and other essential civilian requirements, on its behalf.

and directs the procurement of essential supplies to a value not exceeding \$15,000,000. Subsection 1 of section 3 of the War Appropriation Act No. 1, 1945, is cited as the authority to make the charges to Consolidated Revenue Fund. That section empowers the Government to act "for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the war", and to charge, temporarily, disbursements to Consolidated Revenue Fund. Purchases were made as follows: wheat \$8,193,433.11, flour \$331,101.06, rolled oats \$165,210.35 and soybean flour \$125,936. While there is correspondence indicating that this \$8,815,680.52 would be reimbursed either by early repayment or by instalments over a term of years, no reimbursements have been made, nor has agreement been reached as to terms of repayment.

Reserve for Possible Losses

98. \$75,000,000 was credited during 1947-48 to the general reserve for possible losses on the ultimate realization of active assets, an increase of \$50,000,000 over the amounts of \$25,000,000 provided annually since the account was established in 1941. During the year \$57,787,071.96 was charged to the reserve. Of this total, \$55,416,164.06 reflected the cancellation of the treasury bill indebtedness of Alberta, British Columbia, Manitoba and Saskatchewan, as authorized by the Western Provinces Treasury Bills and Natural Resources Settlement Act. \$2,370,907.90 was a write-off under the authority of the Surplus Crown Assets Act of a plant extension loan to the Dominion Steel and Coal Corporation. An order in council of November 30, 1945, accepted title of part of the plant involved in full settlement. The general reserve balance at March 31, 1948, was \$170,881,788.38.

99. The Western Provinces Treasury Bills and Natural Resources Settlement Act authorized adjustments of relief and other indebtedness of the four western provinces to the Government of Canada and final settlement of the claims of the Provinces of Alberta and Saskatchewan in respect of natural resources. Section 2 (3) permits any reduction in indebtedness to be charged to the "Reserve for possible losses on ultimate realization of active assets". During the year, \$5,297,500 relating to Alberta, \$8,342,190.69 to British Columbia, \$5,439,675.58 to Manitoba, and \$36,336,797.79 to Saskatchewan were so charged.

Net Debt

100. At March 31, 1948, the Net Debt of Canada, being the excess of the recorded Liabilities over the Active Assets, was \$12,371,637,000. A summary of the transactions affecting the Net Debt during the fiscal year is:

	Consolidated Deficit Account	Capital and Non-Active Assets	Net Debt
Balance, April 1, 1947	\$ 11,453,361,000	\$ 1,594,396,000	\$ 13,047,757,000
Add: Expenditures, 1947-48	2,179,599,000	16,027,000	2,195,626,000
	13,632,960,000	1,610,423,000	15,243,383,000
Deduct: Revenues, 1947-48	2,859,467,000	12,279,000	2,871,746,000
Balance, March 31, 1948	\$ 10,773,493,000	\$ 1,598,144,000	\$ 12,371,637,000

101. The recorded over-all decrease in Net Debt during the fiscal year was \$676,119,655.96.

Army Benevolent Fund Account

102. During the war, welfare organizations provided canteen and recreational facilities for the servicemen. The activities of the organizations were initially financed by public subscriptions raised in accordance with the War Charities Act, 1939, but in 1942 the Crown undertook to provide funds to cover capital and administrative expenditures, on the organizations undertaking to forego public appeals for money. Profits accruing from the operation of canteens were paid into Consolidated Revenue Fund. In accordance with the provisions of the Army Benevolent Fund Act, 1947, these profits, together with other funds, were transferred to the Army Benevolent Fund Account:

Auxiliary Services Organizations—Canteen Profits	\$4,003,131 98
Canteen Sales on Troopships	103,577 70
Received from Navy, Army and Air Force Institutes of the United Kingdom	1,431,945 00
Interest Earned	311,748 70
Army Show and Entertainment Fund	27,414 61
Kitchen By-products, Overseas	285,161 55
Regimental Funds of Disbanded Units	2,874,545 82
Profits on Sale of Cigarettes Overseas	38,324 70
Sundry Items	8,152 56
	<hr/>
	9,084,002 62
Less: Transferred to Department of Veterans Affairs for interim relief	\$ 50,000 00
Proportion of Canteen Profits paid to Naval and Air Force Benevolent Funds	125,174 82
	<hr/>
	175,174 82
	<hr/>
	\$8,908,827 80
	<hr/>

103. In addition, securities of Canada to a face value of \$317,950 are held for the Fund. Also held in trust is \$100,000 to be used to discharge any liabilities of the auxiliary services organizations or of disbanded units. Any remaining balance will accrue to the Benevolent Fund. Sales of assets of auxiliary services organizations realized approximately \$3,000,000, of which \$430,000 (14·2 per cent) was rated as having been purchased from funds contributed by the public. The disposition of this amount is at the discretion of the welfare organizations concerned.

Government Annuities Account

104. The credit balance of the Account was \$357,161,953 at March 31, 1947. Receipts in the fiscal year were \$91,205,656.09, made up of \$75,623,065.79 in premiums, 4 per cent interest totalling \$15,250,733.45, and \$331,856.85 transferred from Consolidated Revenue Fund to maintain reserve. Disbursements were \$18,849,374.09. Thus the credit balance at March 31, 1948, was \$429,518,235.

105. Order in Council P.C. 1713 of April 16, 1948, provides that, effective from April 19, 1948, the tables of mortality to be used in computing the purchase price of annuities are to be applied by taking the age of the annuitant at three years less than the actual age, instead of one year as before, and that the annual rate of interest be reduced from 4 to 3 per cent, compounded yearly.

106. Vote 753 of Appropriation Act No. 5, 1947, reads:

To authorize payment after as well as before the end of the current fiscal year out of the Government Annuities Fund in discharge of obligations under annuity contracts issued prior to the first day of January, 1947, and purporting to have been so issued or amended under the Government Annuities Act and ratified by the Governor in Council — \$1.00.

Under this authority the Governor in Council approved payments totalling \$2,083.08 per annum in respect of six annuity contracts, in addition to \$5,151.87 covering the return of purchase moneys and interest in respect of two other contracts. As the effect of the action taken is the amendment of the Government Annuities Act by means of an item in the Appropriation Act to permit payments under contracts not otherwise provided for, the transactions are noted.

107. Section 6 (3) of the Government Annuities Act provides that:

Employers of labour may, pursuant to agreement entered into with their employees in that behalf, such agreement to be of a form approved by the Minister, contract with His Majesty for the sale to such of their employees as are domiciled in Canada of annuities otherwise purchasable by such employees as individuals under this Act; . . .

108. The Canadian Broadcasting Corporation entered into a group contract under the Government Annuities Act as part of the Corporation's Welfare Plan established on April 1, 1943, to provide pension and insurance benefits for its employees. By the plan each employee is required to contribute 6 per cent of annual earnings; the Corporation contributes a like percentage and assumes the total cost for services prior to April 1, 1943. Insurance, and pension benefits in excess of those obtainable by Government Annuity contract are purchased from commercial insurance companies. The Government Annuity premiums vary according to the ages of the employees. The amount by which these premiums exceed the 6 per cent contributed by the employee is provided from the Corporation's contribution. A provision of the plan is that:

The Corporation during each year will make a contribution equal to 6 per cent of the payroll of the employees included in the Plan, out of which sum the balance of the cost of Current Service Benefits and the entire cost of the insurance for employees with dependents will be paid. The remaining portion of the Corporation's 6 per cent contribution plus any withdrawal credits credited to the Corporation because of the withdrawal of employees prior to retirement will be applied to establish a stabilization fund.

109. The Corporation's practice is to pay the insurance company the premium required for insurance, and to contribute its share of the costs of current service annuities being purchased from the company, and to remit the balance of its contributions under the plan to the Annuities Branch. The effect was to make the Government Annuities Account the depository of the stabilization fund. The authority to hold these moneys in the Account was questioned. On October 2, 1947, the Deputy Minister of Justice gave the opinion that there was no authority for the retention by the Annuities Branch of sums received from the Corporation which had not been allocated to specific employee accounts, and that the moneys should be returned without interest. A cheque for \$122,138.81 was issued in favour of the Corporation, which refused to accept it.

Liquor Profits—Northwest Territories Account

110. At a meeting of the Northwest Territories Council held February 18, 1948, an appropriation of \$30,000 was made from the Northwest Territories Liquor Profits Account for an investigation with respect to barren ground caribou. The record indicates that the decision was subject to a proviso that, if Parliament subsequently made an appropriation, the Liquor Account would be reimbursed. Payments from the trust account to the amount of \$13,087.76 were made on this project, of which \$626.30 was paid in 1947-48. The total expenditure has since been reimbursed the Liquor Account by transfer from Votes 208 and 767—Dominion Wildlife Service—1948-49.

Permanent Services Pension Account

111. The state of this Account, which was established under the authority of Part V of the Militia Pension Act, on March 31 was:

Contributions from Service Personnel	\$ 7,377,091 56
Interest earned	128,121 13
Government contribution	7,313,424 00
	<hr/>
	14,818,636 69
Less: Payment on account of Pensions, Retiring Allowances, Gratuities and	
Withdrawals	331,553 38
	<hr/>
Balance at credit, March 31, 1948	\$ 14,487,083 31
	<hr/>

112. The administrative records maintained may not be regarded as satisfactory. Individual contributions records are incomplete and have not been balanced against recoveries from service-men. Arrears of contributions for prior service have not been established in many cases and no centralized account is maintained to record income and disbursements.

113. Disagreement existed between audit and administrative officers with respect to eligibility for gratuities in cases where severance from a Service Force was founded on compulsory retirement. On February 12, 1948, the Treasury Board advised the Deputy Minister of the Department to adopt the following practice:

As you know, the Act provides that a gratuity may be granted to a contributor who has served for less than 10 years and who becomes disabled or otherwise incapable of performing the duties of his rank and who is retired to promote economy and efficiency. In other cases, where the contributor retires either voluntarily or by dismissal or removal, a return of contributions without interest may be granted.

The recommendations which are being made to Treasury Board in this connection indicate that gratuities are recommended in all cases of compulsory retirement where the stated reason for discharge is not "misconduct" or its equivalent.

While it may be within the discretion of the Governor in Council to grant gratuities in all of these cases, the Board are of opinion that it is not in accord with the intent of the statute or with sound administrative policy to authorize gratuities where the retirement is in fact due to incompetence or personal inefficiency. They have accordingly directed that the following be used as a general guide in determining whether a gratuity or a return of contributions shall be made in the case of persons retired with less than 10 years' service:

- (a) Gratuities will be granted only in the following cases:
 - (i) Retirement on medical grounds;
 - (ii) Retirement due to reduction in establishment;
 - (iii) Retirement due to having reached the maximum age for his rank.
- (b) In all other cases a return of contributions without interest will be granted.

R.C.M.P. (Dependents) Pension Fund

114. Section 86 of the Royal Canadian Mounted Police Act, c. 40, Statutes 1934, requires the Dependents' Pension Fund to be examined annually by the Auditor General. Interest at the rate of 4 per cent per annum, as directed by the statute, was credited to the Account. A summary of the transactions for the year ended March 31, 1948, is:

Balance at credit, April 1, 1947			\$ 534,585 36
Receipts—			
Contributions	\$ 126,757 56		
Interest credited by Department of Finance	22,355 03		
Penalty interest from contributors	13 85	149,126 44	
		<hr/>	683,711 80
Disbursements—			
Withdrawals of contributions	30,188 15		
Pensions to dependents	1,756 25		
Lump sum benefits to dependents	127 78	32,072 18	
		<hr/>	\$ 651,639 62
Balance at credit, March 31, 1948			

MISCELLANEOUS AUDITS

115. The balance sheets and supporting statements of companies and corporate instrumentalities which are subject to audit by the Auditor General are printed in Part II of the Public Accounts. To facilitate reference, the following list is provided:

<u>Name</u>	<u>Part II Section Heading</u>
Aero Timber Products Limited.....	Reconstruction and Supply
*Canadian Arsenals Limited.....	Reconstruction and Supply
Canadian Broadcasting Corporation.....	National Revenue
Canadian Commercial Corporation.....	Trade and Commerce
Canadian Sugar Stabilization Corporation Limited.....	Finance
Commodity Prices Stabilization Corporation Ltd.....	Finance
*Eldorado Mining and Refining (1944) Limited.....	Reconstruction and Supply
Export Credits Insurance Corporation.....	Trade and Commerce
Federal District Commission.....	Privy Council
National Battlefields Commission.....	Finance
National Harbours Board	Transport
Northern Transportation Company Limited.....	Reconstruction and Supply
Northern Transportation Company (1947) Limited.....	Reconstruction and Supply
*Park Steamship Company Limited.....	Transport
*Polymer Corporation Limited.....	Reconstruction and Supply
War Assets Corporation.....	Reconstruction and Supply
War Supplies Limited.....	Reconstruction and Supply
*Wartime Housing Limited.....	Reconstruction and Supply
Wartime Shipbuilding Limited.....	Reconstruction and Supply

*Subject to provisions of the Government Companies Operation Act, c. 24, Statutes 1946.

Aero Timber Products Limited

116. This Company ceased active operations in the fiscal year 1945-46, with its assets and liabilities being assumed by the Department of Reconstruction and Supply as from June 30, 1948. The charter has not yet been surrendered due to the fact that certain outstanding claims remain to be settled.

Canadian Arsenals Limited

117. This Company's task is to carry out a function of government—the control of defence arsenals. The Company, by the nature of its duties, is not self-supporting and has been assisted yearly by advances from appropriations. Although it was created under the Companies Act, 1934, a doubt has been entertained as to the constitutional propriety of permitting it to retain unexpended balances at the year-end, because were the arsenals operated directly by the Government, any unexpended balance would be surrendered in accordance with the provisions of section 32 of the Consolidated Revenue and Audit Act, 1931. The Minister of Finance, in April, 1948, decided that it was desirable that the Company should have, by way of loan, sufficient working capital to enable it to operate efficiently, and that future practice be to charge to appropriations any amount required to meet each over-all deficit of the Company. This plan was later sanctioned by Vote 871 for the fiscal year 1948-49 authorizing the Company to retain "an amount not to exceed \$2,500,000 as a working capital fund for the operations of the Company, representing advances from prior years appropriations". As of March 31, 1948, the Company owed \$2,945,425.40 as the balance of advances.

118. The Company has not yet completed an inventory of all fixed assets in its charge, nor of the surplus stores transferred to its custody. As a consequence, the assets shown by the balance sheet as at March 31, 1948, are exclusive of fixed assets and a portion of the surplus stores.

Canadian Broadcasting Corporation

119. The gross income of the Corporation was \$6,736,763.73 in the fiscal year ended March 31, 1948. The principal revenue source was income from the sale of licence fees, these producing \$4,798,291.11 in the year. The recorded surplus for the year was \$216,060.87, after providing \$172,309.15 for depreciation of assets. No provision for depreciation had been made in either of the preceding two years. Appropriation Act No. 6, 1946, authorized the Governor in Council to advance \$2,000,000 by way of loans for the construction, extension or improvement of capital works of the Corporation's broadcasting facilities in Canada. The sum was advanced during the fiscal year 1946-47, but the Corporation still held most of it, as of March 31, 1948, in the form of a temporary investment in Government bonds. Not reflected in the balance sheet is a contingent liability of the Corporation estimated to amount to \$570,000. Under the pension plan arrangement with its employees, the Corporation assumes the full cost of benefits to be paid in respect of employees' services prior to April 1, 1943. The \$570,000 is the estimated total of 15 annual instalments to be contributed to meet the anticipated cost of these benefits.

Canadian Commercial Corporation

120. This body was created, as of May 1, 1946, by the Canadian Commercial Corporation Act, c. 40, Statutes 1946, since amended by c. 51, Statutes 1947. Its main purpose is to assist in the development of trade between Canada and other nations. It also acts as a procurement agency for foreign governments, international relief agencies and the Department of National Defence. To the end that it be self-supporting, the Corporation assesses service charges. The Department of National Defence paid \$80,000 for services in the fiscal year 1946-47 and the expenditure was charged to the National Defence appropriation. The statute declares that the Corporation "is for all its purposes an agent of His Majesty", and on September 19, 1947, the Deputy Minister of Justice gave an opinion that payment may not be made by the Department of National Defence. The value of the Corporation's service on National Defence account for the fiscal year 1947-48 was \$555,779.23. The amount was appropriated directly to the Corporation by Votes 638 (1947-48) and 889 (1948-49).

121. A statement of the assets and liabilities in respect of procurement agency transactions for UNRRA and foreign governments, as at March 31, 1948, appears in the Corporation's balance sheet as at that date, under the heading "Agency Account".

Canadian Sugar Stabilization Corporation Limited

122. During the war, the importation of sugar was controlled by the Sugar Administrator, who acted under the direction of the Wartime Prices and Trade Board. In the 1946-47 fiscal year the name of Wartime Food Corporation Limited (a subsidiary of the Commodity Prices Stabilization Corporation) was changed to Canadian Sugar Stabilization Corporation Limited and, by order in council, the powers, duties and funds of the Sugar Administrator were transferred to the new corporation. The net assets transferred on March 13, 1947, were \$19,337,930.71. This Corporation has not been declared subject to the Government Companies Operation Act, and continues to employ the "sugar year" for accounting purposes. Thus its fiscal year ends August 31.

Commodity Prices Stabilization Corporation Ltd.

123. The audit report to the shareholders contains the following observations:

Subsidies paid by the Corporation are subject to adjustment under the provisions of Limitation on Subsidies undertakings and contracts, and in the case of commodities exported or used as ships' stores, to refund under the Repayment of Subsidy Order. Subsidy payments, as shown in Schedule "C", have been reduced or adjusted in respect of such recoveries effected during the fiscal year. Subsidies paid are also subject, in some instances, to investigation and adjustment by officers of the Corporation after payment. Therefore, payments now recorded may not be regarded invariably as final.

Subsidy claims in process, but not approved at March 31, 1948, have not been considered as liabilities of the fiscal year ended that date.

The Corporation has an indeterminate contingent liability arising out of the assurance of subsidy protection provided in agreements regarding the reconstitution of low-cost inventories of cordage fibre during the three-year period commencing October 1, 1946, in accordance with a Minute of the Wartime Prices and Trade Board, dated September 4, 1947. The contingent liability arising out of the assurance

of subsidy protection provided in the statement of policy on import subsidies of the Wartime Prices and Trade Board effective February 24, 1947, on approved forward commitments for cotton fabrics and yarns, mentioned in my previous report, had expired at March 31, 1948.

In addition to direct subsidies, some importers are subsidized indirectly by means of partial or complete relief from the payment of import duties and taxes on certain commodities under the authority of orders in council.

Eldorado Mining and Refining (1944) Limited

124. This Company owns, as a subsidiary, the Northern Transportation Company Limited, which had been incorporated under the laws of Alberta prior to the Crown's expropriation of shares of the parent company. Eldorado made advances in 1946 to the Northern Transportation Company for capital improvements, etc. Eldorado was advanced \$1,859,015.07 for the purpose. Order in Council P.C. 1035 of March 21, 1947, authorized acceptance of 20,000 shares of Eldorado stock in settlement for the advances.

Export Credits Insurance Corporation

125. A purpose of this Corporation is to provide insurance to exporters against categories of risks in connection with export business. It has not yet been regarded as practicable to establish the sum which should be set aside as an Underwriting Reserve. Net claims from commencement of business to December 31, 1947, amounted to only \$2,648.42. The Reserve shown in the balance sheet at December 31, 1947, was \$584,336.07, an increase of \$422,546.99 over the previous year. It represents the Corporation's excess of income over expenditure since its inception.

Federal District Commission

126. The Federal District Commission Act, as amended by c. 51, Statutes 1946, permits advances up to \$3,000,000:

for the purposes of the Commission in so far as they relate to the purchase of land or the carrying into effect of any scheme of improvements and undertakings requiring a larger outlay than is available out of the actual annual income of the Commission.

Under this authority the Commission during the fiscal year received advances from Consolidated Revenue Fund amounting to \$600,000. At March 31, 1948, it had in hand \$229,362.28. It had spent \$867.57 for office expenses and the balance for land, as follows: \$192,995.54 for the Ottawa and Rideau River Driveway developments, \$50,088.65 for the Gatineau Park and \$126,685.96 deposited in respect of purchases under negotiation (\$119,058.82 for the Ottawa and Rideau River Driveway developments and \$7,627.14 for the Gatineau Park).

National Harbours Board

127. The National Harbours Board Act fixes the calendar year as the ports' fiscal period (harbour transactions which are recorded in the Public Accounts of Canada relate to the March 31 fiscal year). Amounts now given refer to calendar year periods.

128. A comparison, to the nearest \$1,000, of the revenues and expenditures of the year 1938 (the last before the outbreak of war) and those of 1947 is:

	1938		1947	
	Revenues	Expenditures	Revenues	Expenditures
Halifax	\$ 603,000	\$ 1,186,000	\$ 1,238,000	\$ 1,430,000
Saint John	449,000	1,293,000	1,029,000	1,312,000
Chicoutimi	22,000	229,000	44,000	163,000
Quebec	491,000	1,950,000	652,000	1,704,000
Three Rivers	198,000	289,000	266,000	262,000
Montreal	4,979,000	5,501,000	5,270,000	5,846,000
Vancouver	1,628,000	2,133,000	2,417,000	2,286,000

129. By Order in Council P.C. 188 of January 16, 1947, interest rates on loans from the Government were reduced to $3\frac{1}{2}$ per cent and to $2\frac{3}{4}$ per cent as from February 1, 1947. Excluding obligations held by the public—mainly bonds for construction of the Jacques Cartier Bridge, Montreal—the harbours had obligations to the Government outstanding to a total of \$152,328,000 on December 31, 1938. As of December 31, 1947, the amount was \$157,862,000. A comparison of the interest charges included in the above expenditures, with payments made to the Receiver General, is:

	1938		1947	
	Charged	Paid	Charged	Paid
Halifax	\$ 518,901	\$ —	\$ 352,186	\$ 300,000
Saint John	768,243	—	486,606	400,000
Chicoutimi	185,925	—	107,935	—
Quebec	1,183,716	—	781,022	—
Three Rivers	170,530	100,000	112,008	125,000
Montreal	2,585,539	1,900,000	1,694,320	1,200,000
Vancouver	1,229,867	700,000	699,733	800,000

130. The National Harbours Board Act empowers the Board to:

allocate any portion of its revenues, after payment of the expenses of administration, management and control, to a reserve fund for the replacement of fixed assets or of plant or of equipment or for the retirement of debt or for any other purpose.

Harbour practice is to charge to operations annual provisions for replacement reserves in lieu of depreciation charges and to set up corresponding replacement funds as and when money becomes available. The replacement reserves made in the year, together with the accumulated totals to December 31, 1947, were:

	1947	Total Reserve as at Dec. 31, 1947
Halifax	\$ 200,000	\$ 2,659,000
Saint John	200,000	2,918,000
Chicoutimi	30,000	349,000
Quebec	200,000	2,464,000
Three Rivers	70,000	1,067,000
Montreal	815,402	8,533,000
Vancouver	250,000	6,144,000

As at December 31, 1947, all harbours except Chicoutimi and Quebec had segregated funds equal to the reserves. In the case of Chicoutimi, its fund is \$243,000 less than the amount of the reserve, while that of Quebec is \$1,806,000 less than the amount of the reserve.

131. The Board annually determines amounts for replacement reserve purposes. Sums selected may not be regarded as bearing close relationship to actual depreciation requirements, except, perhaps, in the case of Montreal, where some effort has been made to correlate the allowance with the value of assets administered. The reason is that fixed asset accounts, as shown in the various balance sheets, may not be regarded as presenting accurate statements of assets actually under the control of the Board. It is known that some recorded assets no longer exist, while other assets have never been set up in the books.

132. The lack of a definite policy in the treatment of the miscellaneous small plant and equipment assets results in inconsistencies. At Saint John the individual items are revalued annually on the basis of condition and the resulting loss in value is written off; an over-all replacement provision is also made. At Halifax the annual over-all replacement provision is considered sufficient. At Montreal such assets are charged to operations at the time of purchase and do not appear as an asset on the balance sheet.

133. In addition to the National Ports, the Board operated the following facilities:

	1938		1947	
	Revenues	Expenditures	Revenues	Expenditures
Jacques Cartier Bridge, Montreal.....	\$ 753,000	\$ 1,452,000	\$ 1,138,000	\$ 1,622,000
Prescott Elevator	69,000	77,000	137,000	120,000
Port Colborne Elevator	251,000	134,000	214,000	144,000
Churchill Harbour	84,000	139,000	218,000	285,000
Second Narrows Bridge, Vancouver	179,000	118,000	230,000	89,000

The accounts of the Jacques Cartier Bridge are maintained on an accrual basis. Consequently, income for 1947 includes \$282,345.64 (a proportion of the deficit), being the contributions payable by the Government of the Province of Quebec and the City of Montreal under an agreement made at the time the bridge project was undertaken. Neither the Government nor the City has made payments for several years. At the present time the monetary obligation of the City under the agreement is the subject of litigation.

National Research Council

134. In addition to moneys appropriated for its services, the Council, under authority of section 10 (e) of the Research Council Act, c. 177, R.S., expends moneys received through bequests, donations, etc. A summary of the transactions is:

Balances, March 31, 1947	\$1,868,880 85
Receipts—	
Contributions from private firms, revenue arising from research work, royalties, bond interest, etc.	515,475 85
	<hr/>
	2,384,356 70
Disbursements—	
Amount transferred to votes	\$ 52,482 03
Expenditures by committees and individuals on research work, etc.	581,826 84
	<hr/>
	634,308 87
Balances, March 31, 1948	<u>\$1,750,047 83</u>

135. The above amount of \$1,750,047.83 is represented by:

Outstanding advances in custody of committees and individuals	\$ 97,729 71
Funds on deposit with the Receiver General of Canada:	
Trust Funds	\$ 206,454 66
Special Fund	\$ 194,784 21
Deposits held	2,335 79
	<hr/>
	197,120 00
Royalties and Patent Rights Fund	34,314 15
Sir Frederick Banting Fund	956,429 31
	<hr/>
	1,394,318 12
Dominion of Canada bonds held for the Royalties and Patent Rights Fund	258,000 00
	<hr/>
	<u>\$1,750,047 83</u>

Northern Transportation Company Limited

136. The fiscal year of the Company is the calendar year. The Company is a wholly-owned subsidiary of Eldorado Mining and Refining (1944) Limited and is incorporated under an Alberta charter. It has no liabilities and its assets consist of all the outstanding shares, save directors' qualifying shares, of Northern Transportation Company (1947) Limited, a company formed on November 27, 1947, to take over the business and undertakings of the Alberta company. This Company's business, assets and liabilities were transferred to the new Company as from January 1, 1947, in exchange for the above-mentioned shares (1,515) of the new Company's capital stock.

137. Freight earnings amounted to \$1,648,469.93 and the net profit for the year was \$460,264.33. The capital assets had, as of December 31, 1947, a net book value of \$1,877,615.81. In recent years considerable outlays have been made, particularly for boats and barges, with the result that the capital investment in boats and barges had a book value of \$1,545,917.03 at the end of 1947, as compared with \$655,346.67 on December 31, 1944.

Park Steamship Company Limited

138. This wartime company had entrusted to its management 176 Government of Canada vessels known as the "Park Fleet". The original cost of these was approximately \$276,500,000. As at March 31, 1948, the fleet had been disposed of as follows: 6 vessels had been lost and 170 had been sold for approximately \$77,154,000. Earnings from these vessels, since the Company's inception, were approximately \$109,200,000, without providing for depreciation. In addition to the "Park Fleet", 91 cargo vessels and 13 supply ships under charter or on loan to the United Kingdom Government were placed under the Company's jurisdiction as from September, 1945, and recorded in its books at a nominal valuation of \$500,000 per vessel. Charter hire received on these vessels, to March 31, 1948, amounted to \$11,018,624.75. By March 31, 1948, 14 of these vessels had been sold and 3 had been lost; the remaining 87 were being carried at a book value of \$43,500,000.

139. The Company's excess of income over expenses in the fiscal year 1947-48 was \$3,277,889.75. As in former years, the statement of operations does not include provision for depreciation of the vessels and other fixed assets

Polymer Corporation Limited

140. The synthetic rubber plant at Sarnia was operated well up to capacity throughout most of the year, with exports representing a larger percentage of sales than in the previous year. Sales amounted to \$17,267,250.83. There was an operating profit of \$934,432.46 (after providing \$2,042,904.61 for depreciation and obsolescence of plant and equipment). After adding miscellaneous revenue and deducting administrative expenses (including \$421,141.26 for research work) and selling expenses, there was a net profit of \$25,623.08. The accumulated surplus was \$3,633,095.92 on March 31, 1948.

141. The Corporation set up, during the year, a reserve of \$250,000 against losses arising from reductions in values of prime materials and product inventories. The need for this reserve has a relationship to changes in the domestic market's demand for certain types of synthetic rubber.

142. A Crown company, Fairmont Company Limited, was the official instrumentality to transact international rubber operations during the war. At the conclusion of hostilities this activity was taken over by the Polymer Corporation. During the period now under report, Polymer discontinued transactions in the natural rubber market. However, in the Liabilities listed in the Balance Sheet is an item "Claims in respect of Natural Rubber Operations (estimated) \$1,250,000", being the same as shown in the previous year. It refers chiefly to natural rubber purchase transactions in the Far East which had not been settled at the time of Japan's entry into the war and regarding which there may still be claims under outstanding irrevocable letters of credit.

War Assets Corporation

143. A comparison of the past two fiscal years' sales of surplus Crown assets and related expenses is:

	1946-47	1947-48	Decrease
Gross sales	\$218,926,857 96	\$ 73,204,382 88	\$145,722,475 08
Direct charges	36,000,004 40	12,532,103 39	23,467,901 01
Net sales	\$182,926,853 56	\$ 60,672,279 49	\$122,254,574 07
Expenses of the Corporation	\$ 9,528,880 05	\$ 6,987,457 56	\$ 2,541,422 49

144. The expenses of the Corporation were met from percentages retained from the net proceeds of sales and of all other moneys received by the Corporation as approved by the Governor in Council under authority of section 15 (2b) of the Surplus Crown Assets Act; 10 per cent was retained in 1947-48, compared with $7\frac{1}{2}$ per cent in 1946-47 and 5 per cent in 1945-46.

145. As in previous years, the audit certificate to the balance sheet as at March 31, 1948, was qualified as follows:

The procedures and practices of the Corporation were not of such a nature as to permit establishing by examination of records maintained that all assets received for disposal had been fully accounted for.

This qualification takes its origin in (a) some of the older and larger stores' surpluses were placed in warehouse without proper documentation, and (b) continuity of record was lost, in many cases, through changes in methods of classifying and recording stores.

Wartime Housing Limited

146. The function of this Company has been that of construction. Housing units, as completed, were transferred to Central Mortgage and Housing Corporation. The Company was financed by advances from Consolidated Revenue Fund. A summary of advance account transactions during the year is:

Balance, April 1, 1947	\$ 48,015,067 28
Advances during year	39,000,000 00
	<hr/>
	87,015,067 28

Deduct:

Completed projects transferred to Central Mortgage and Housing Corporation	\$ 25,106,585 83
Projects transferred to Defence Industries Limited	584,447 84
Materials transferred to War Assets Corporation	42,646 77
Capital charges after disposal of properties	41,356 93
	<hr/>
	25,775,037 37

Balance, March 31, 1948	\$ 61,240,029 91
	<hr/>

147. Housing projects under construction at March 31, 1948, amounted to \$69,214,422.21.

Wartime Shipbuilding Limited

148. The cost of ships constructed by Wartime Shipbuilding Limited, including those completed by War Assets Corporation subsequent to cessation of the Company's business as of June 20, 1947, was \$991,575,455. Included in this total is \$50,172,797 for ships constructed by Marine Industries Limited, although the cost payable by contract, as ascertained by the Treasury Cost Inspection and Audit Division, was \$49,233,797. The \$939,000 difference represents an allowance granted by the Department of Reconstruction and Supply against a claim by Marine Industries Limited for reimbursement of \$1,356,332 in respect of costs disallowed by the Treasury Cost Inspection and Audit Division. The provision for unsettled claims, included in the liabilities shown on the balance sheet of Wartime Shipbuilding Limited as at June 20, 1947, included \$541,000 as the estimated amount required for unsettled claims of Marine Industries Limited.

Yukon Territory

149. Receipts and disbursements of the Yukon Consolidated Revenue Fund were audited in accordance with section 22 (1) of the Yukon Act, c. 215, R.S. Comparative statements of the accounts for the fiscal periods 1946-47 and 1947-48 are:

GENERAL ACCOUNT

	Year ended	
	March 31, 1947	March 31, 1948
Cash at commencement of period	\$ 15,818 54	\$ 12,628 85
Receipts—		
Tax Receipts—		
Gasoline tax	26,842 02	50,497 28
Railway, steamer and barge tax	10,535 50	10,989 00
Fur export tax	8,921 29	9,296 22
Poll tax	6,515 00	8,685 00
Whitehorse land tax	7,493 73	7,221 39
Succession duty tax	1,990 43	4,341 37
Crown granted mineral claims tax	965 24	1,577 12
Mayo land tax	15 00	....
Territorial income tax arrears .....	....	119 90
Non-tax Receipts—		
Privileges, licenses and permits	35,350 00	44,257 25
Proceeds from sales	627 50	407 50
Service and service fees	100 00	61 00
Refunds of expenditure .....	....	4,007 80
Miscellaneous	3,349 48	3,817 00
Special Receipts—		
Grant from liquor account	362,700 00	250,000 00
Grant from Dominion Government .....	....	170,000 00
Grant from post war work account	150,000 00	122,430 68
Grant, closing post war work account .....	....	7,952 20
	<u>\$ 631,223 73</u>	<u>\$ 708,289 56</u>
Disbursements—		
Hospitals, charities and public health	\$ 147,951 99	\$ 177,125 50
Roads, bridges and public works	286,376 67	210,610 08
Schools	71,860 61	104,705 15
Grants	21,701 16	26,800 00
Salaries and travel	14,777 00	29,217 77
Miscellaneous	75,927 45	36,690 34
Cash at close of period	12,628 85	123,140 72
	<u>\$ 631,223 73</u>	<u>\$ 708,289 56</u>

LIQUOR ACCOUNT

PROFIT AND LOSS ACCOUNT

	Year ended	
	March 31, 1947	March 31, 1948
Liquor sales	\$ 846,988 50	\$ 972,367 25
Deduct: Cost of goods sold	462,756 87	575,061 13
Gross profit	384,231 63	397,306 12
Deduct: Selling expenses, including breakages	49,654 10	46,639 45
	334,577 53	350,666 67
	5,954 00	4,485 00
Add: Sale of permits	2,806 02	12 92
Miscellaneous revenue		
Net profit to Surplus Account	<u>\$ 343,337 55</u>	<u>\$ 355,164 59</u>

AUDITOR GENERAL'S REPORT

BALANCE SHEET

	March 31, 1947	March 31, 1948
Assets—		
Cash	\$ 80,839 46	\$ 186,162 63
Merchandise on hand	204,958 41	196,211 81
Sundry claims receivable	574 50	....
	<u>286,372 37</u>	<u>382,374 44</u>
Liabilities—		
Accounts Payable	36,630 19	66,266 17
Surplus	<u>\$ 249,742 18</u>	<u>\$ 316,108 27</u>
Details of Surplus—		
Balance at commencement of year	\$ 269,104 63	\$ 249,742 18
Deduct: Inventory adjustment, 1946-47 .....	....	38,798 50
		<u>210,943 68</u>
Add: Profit for year	343,337 55	355,164 59
	<u>612,442 18</u>	<u>566,108 27</u>
Deduct: Transfer to General Account	362,700 00	250,000 00
	<u>\$ 249,742 18</u>	<u>\$ 316,108 27</u>

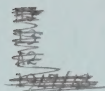
The audit was facilitated in every way by departmental officers, staffs of the various corporate bodies, and by accounting officers, for all of which I record appreciation.

WATSON SELLAR,
Auditor General.

September, 1948.

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